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Town of Wells  
Annual Report  
for 1955

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# Town of Wells Annual Report for 1985





# Town of Wells Annual Report for 1985

Photography by  
Don Twombly  
R.F.D. #2, Box 266  
Sanford, Maine

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It is our distinct pleasure to dedicate this edition of the Town Report to the Wells Clam Conservation Commission whose five members, Chairman Ray Thyng, Marshall Boston, Harold Bridges, Walter Shepard and Bob Pirozok, have worked so tirelessly throughout the year to start to make our extensive clam flats as productive as they once were. For the second year in a row more than 60,000 green crabs were trapped and destroyed. Under the capable guidance of Bob Pirozok, some 300,000 clams were nurtured under controlled conditions and planted in the flats as a first step in the rejuvenation of a significant clam crop in Wells. The Commission is to be commended for getting our young people involved in the entire process. By so doing the Commission has generated an interest which hopefully will insure that its efforts will be continued down through the years.

Thanks for a job WELL DONE.

Wells Board of Selectmen

## REPORT OF THE TOWN MANAGER

As I'm sure each of you is aware, during 1985 Wells continued its exceedingly rapid growth with developers seemingly coming out of the woodwork to get their projects, primarily motel-condominium projects, underway. These projects, a relatively new concept in the area, are a matter of increasing concern among all of your municipal officials. Members of your Board of Selectmen, Planning Board and Site Review Board have all worked diligently to strive to obtain some modicum of control over the apparently unbridled phenomenon that is taking place.

Our battle with the State in an attempt to obtain the Forestry Building as an office to relieve the totally unsatisfactory overcrowding problem with our Police Department was lost and has caused us to seek alternatives. The Capital Improvements Committee has recommended that the Town take immediate steps to construct a Police Building. This subject will be presented to the voters at the annual town meeting in March 1986 or at a subsequent time in the relatively near future.

Another recommendation of the Capital Improvement Committee is for the establishment of a capital reserve account for the construction of sidewalks. Initially, the committee is recommending immediate construction of a sidewalk from Route #1 to the entrance to the High School. Subsequent plans are to be developed for the installation of sidewalks along Route #1, Mile Road, Eldredge Road, Furbush Road and Bourne Avenue.

The Solid Waste Transfer Station and Recycling Facility became operative in June of 1985 and seems to be working fairly well at this point. I would point out that we are receiving as much solid waste now as we had projected for the year 1995. This would suggest that the Town is growing far more rapidly than anticipated and, indeed, is larger now than the Bureau of the Census figures would indicate. I have warned in the past, and will continue to do so, that the cost of disposal of solid waste is an extremely expensive proposition. We are striving to keep the cost as low as we possibly can, and your efforts in recycling can help in that endeavor. Last year the Town realized over \$5,000 in revenues from your recycling effort. The acquisition of a wood chipper and of truck scales to be installed in the spring should significantly increase that revenue, but we need your continued, and thus far voluntary, cooperation. We are grateful to Bob Winn and his Industrial Arts students at Wells High School who have built a structure which will be placed adjacent to the current building and in which we will store our "Garage Sale" items. We are seeking to prove the adage that one person's trash in another's treasure and, quite frankly, to profit from that.

Officials of the Boston & Maine Railroad have assured me that they will be reconstructing the railroad crossing at



Burnt Mill Road during the coming year. This should come as welcome news to those residents and school bus drivers who have been so frustrated by the problem with the current gate. During the same time the State should be constructing a new bridge on Route 109 replacing the current bridge over the railroad.

The court battle over the public's right to use Moody Beach is continuing. Two counts which were resolved in the Town's (and the State's) favor are now being considered in the Law Court. The remaining counts will be brought before the Superior Court, probably in June. A look at the legal budget will quickly reveal that this has not been an inexpensive endeavor.

1986 should see a new industry, NRG Barriers, locating in the Industrial Park and this should mean additional year round employment for some of our citizens. Also, Hannaford Brothers plans to construct a new Shop 'N Save supermarket and a shopping mall on Route One this year.

I would like to express my sincere appreciation to the Selectmen for their unqualified support and to all of the Town employees, particularly to Marsha, Helen and Barbara, for their extraordinary efforts once again during this past year. Finally I wish to thank all of the citizens of Wells. It is a privilege to serve in this fine community.

Respectfully submitted,

FRED T. BRESLIN  
Town Manager



#### WELLS BOARD OF SELECTMEN

The Town of Wells has had an exciting year with the Selectmen being inundated with widespread concerns. The appointed Boards and Commissions have had an enormous amount of material to digest and have tried to proceed in a positive progressive direction.

The dredging of Wells Harbor has been placed as priority number one on the Selectmen's priority list. A new mailing of liability waivers has been sent out to all affected property owners. While that has had some positive results, we are preparing, if necessary, to take some legal action to satisfy this prerequisite of the Army Corps of Engineers.

The Wells National Estuarine Sanctuary project is proceeding on schedule. This will be a tourist/resident oriented facility which will be a source of pride for all who live and visit here.

Growth of all kinds has been phenomenal! The Planning Board members have been exceptionally busy. They have plans in the near future to propose a Transfer of Development Rights Ordinance which would funnel growth to the center of town and help alleviate the taxes of landowners in outlying areas who wish to participate in the program. We'll be looking forward to the public hearings for more information. High on the priority list is a long overdue resolution of the problem of adequate housing for our police. A recommendation from the Selectmen concerning the possible location has not been finalized but we must come to grips with this decision soon.



The Conservation Commission deserves kudos for their very active roll in screening industry coming in to the town and protecting that which is precious to us all.

The Clam Commission has made great strides in returning that valuable resource to our town. The Selectmen enthusiastically support their volunteer efforts and their budget requests for the new year.

The Town of Wells is at a point where we, like other municipalities, must occasionally decide upon short term solutions to long term problems. We try to be fair to all concerned but sometimes are forced to make controversial decisions concerning proposals what we feel are detrimental to the future of Wells. We do ask that residents take an active part in public hearings in order that we might have a broad concensus to help us with these decisions. We also feel that many problems do require the expertise, with the resultant expense, of professionals in a particular field.

We hope that you continue to have faith in us as your representatives, and we look forward to responding to your trust and confidence in the coming year.

Respectfully submitted

James Wiggin, Chairman  
Board of Selectmen

## ELECTED OFFICIALS

### SELECTMEN

James L. Wiggin, Chairman	1986
Harry E. Margeson, Jr.	1987
H. Donald James	1986
Paul A. Littlefield	1988
Thomas P. Oliver	1988

### ASSESSORS

Robert L. Littlefield, CMA, Chairman	1988
Caroll E. Gowen, CAT	1986
Christine M. Pierce	1987

### TOWN CLERK

Marion B. Noble, CMC	1987
Jessica N. Keyes, Deputy	

### TRUSTEES - C.S.D. COMMITTEE

Patricia G. Maling	1988
David E. Porter	1986
Brenda Squire	1987

### TRUSTEES - WELLS SANITARY DISTRICT

David F. Talevi, Chairman	1988
Roger M. Batchelder	1986
Richard Schoepflin	1988
Ronald W. Brown	1986
Frances A. Bridges	1987
Dennis Thayer, Supt.	

### TRUSTEE - K.K. & W. WATER DISTRICT

Joseph F. Landry	1986
------------------	------

### BOARD OF PERSONNEL & REVIEW

Victor J. Neuwirth, Chairman	1986
Alain R. Jousse	1987
Russell E. Rumney Jr	1988
David L. Berg	1987
Roger L. Cote	1986

### DIRECTORS - WELLS PUBLIC LIBRARY

Alberta A. Morison	1987
Mary A. Cole	1987
James J. McIntyre, III	1987
Wilhelmina Pilger	1987
Robert W. Morrison	1987
Charles J. Osborne	1988
Miriam L. Homer	1988
Leah Benway	1988
Doris G. Goodwin	1988
Elizabeth A. Littlefield	1988
Johanne Garfield	1986

Marjorie F. Campbell	1986
C. Esther MacLeod	1986
Jacqueline C. Neuwirth	1986
Thomas S. Vose	1986
Ethel Weymouth, Life Member	
Carroll Beals, Honorary Member	

TERMS: All elected positions are for three years,  
expiring in March at the time of the Annual  
Town Meeting.

#### APPOINTED POSITIONS

##### BOARD OF VOTER REGISTRATION

Jessica N. Keyes, Chairman	1987
Beverly Higgins (Democrat)	1988
Betsy A. Margeson (Republican)	1988

##### BUDGET COMMITTEE

Robert Ward, Chairman	1987
Leonard Strait, Vice Chairman	1986
Catherine Dudley	1988
Joan Parker	1988
Robert Murphy	1986
Marc Brunelle	1986
Henry Metz	1987
Gary Dowell	1988
Dorathy Bacheller	1987

TERMS: 3 years Expire in March

##### PLANNING BOARD

Mort Mather, Chairman	1986
Lester Stevens	1987
James Elwell	1990
Leonard Sevigney	1988
Ernest Brigham	1989

##### ALTERNATE

Joseph G. Carleton	1989
--------------------	------

TERMS: 5 years Expire in November

##### JOINT REGIONAL CABLE A.T.V. REGULATORY COMM.

Wesley Barbour, Cape Neddick	1986
Raymond Squire	1987

TERMS: 2 years Expire in April



BOARD OF APPEALS

Allan Schwarte, Chairman	1987
Walter Ducharme	1988
Lou Ann Jackson	1987
Donna Warner(Resigned)	1987
Barbara Melnikas	1986

ASSOCIATE MEMBERS

John Farnsworth	1988
Edward C. Malik	1988
James Kelly	1986

TERMS: 3 years Expire in November

SITE REVIEW BOARD

Joseph G. Carleton, Jr.	(Planning Board Member)	1987
Allan Pinkham	(Fireman)	1987
Charles Hamlyn	(Business Person)	1986
	(Professional Engineer)	1986
Robert Kirk	(Resident)	1990
Rocky Aronheim	(Resident)	1990
Robert Duca	(Resident)	1990
Daniel Soule, C.E.O.	(Non-voting Member)	

TERMS: 5 years Expire in January

TOWN CONSERVATION COMMISSION

V. Owen Grumbling	1988
Robert Pirozok	1988
Nancy McReel	1987
	1987
Martin Morse	1986

TERMS: 3 years Expire in March

CLAM CONSERVATION COMMITTEE

Ray Thyng, Chairman	1986
Marshall Boston	1986
Harold Bridges	1988
Walter Shepard	1988
Robert Pirozok	1987

TERMS: 3 years Expire in March

RECREATION COMMISSION

Frank Higgins, Jr.	1986
Cecile Laframboise	1986
	1986
Edward Eldredge	1986
Donald Fields	1987
Charlene Ouelette	1987
David Porter	1987
Heidrum Porter	1987

Raymond Laframboise	1987
Diane Nichols	1988
	1988
	1988

TERMS: 3 years Expire in March

SOLID WASTE COMMITTEE

Gary Dowell  
Robert Morrison  
Ray Hudon  
Roland Joy  
Willis Merrill

Indefinite Appointments

LAUDHOLM FARM SANCTUARY ADVISORY COMMITTEE

James Wiggin	(Selectman)	Wells
Mort Mather	(Planning Board)	Wells
V. Owen Grumbling	(Conservation Comm.)	Wells
Tin Smith	(Me. Organic Farmers)	So. Berwick
Ed Nesky	(Drakes Island Assoc.)	Wells
Alan Young	(Marine Educators)	Springvale
Mary Kline	(Local Landowner)	Wells
David Keeley	(State Planning)	Augusta
Herb Hartman	(State Dept. Conservation)	Augusta
Philip Bozenhard	(St. Inland Fish & Wildlife)	Gray
Alan Zolley	(U.S. Fish & Wildlife)	
Tom Lee	(Dept of Botany - UNH)	Durham, N.H.
Joseph Carleton	(Chamber of Comm., Wells)	Wells
Saul Lindauer	(Secondary School Educator)	Hollis
Bradford Sterl	(Dept Marine Resources, Me.)	Ogunquit

Indefinite Appointments

HISTORICAL PRESERVATION COMMISSION

Leah Benway	(Historical Society)	1988
Edward Mackel	(Planning Board)	1988
Annette Cohen-Hyman		1987
Mary Joe Lee		1987
Robert Jorgensen		1986

Terms: 3 years Expire in March

CAPITAL IMPROVEMENT COMMITTEE

Gayle M. MacKilligan  
Dennis Hardy  
Russell Grethe  
George Finch  
Thomas E. Kelly, Jr.

Terms: Indefinite

# POSITIONS BY APPOINTMENT

TOWN MANAGER	FRED T. BRESLIN
TREASURER	MARSHA L. GRANT HELEN R. ANDREWS, DEP.
TAX COLLECTOR	FRED T. BRESLIN MARSHA L. GRANT, DEP. HELEN R. ANDREWS, DEP. BARBARA GAGNON, DEP. ESTHER PISARUK, DEP. PATRICIA GARVIN, DEP.
SELECTMEN'S CLERK AND OVERSEER OF THE POOR	FRED T. BRESLIN
SELECTMEN'S RECORDING SEC.	JUDITH LEGENDRE
ROAD COMMISSIONER	CASPER BRIDGES
MUNICIPAL AGENT (MOTOR VEHICLE)	BARBARA GAGNON
CHIEF OF POLICE	ROBERT E. LINSKOTT
HARBOR MASTER	ROLAND FALCONER
HEALTH OFFICER	DANIEL SOULE
CODE ENFORCEMENT OFFICER	DANIEL SOULE
PLUMBING INSPECTOR	DANIEL SOULE ROBERT HAMLYN, ALTERNATE BARBARA GAGNON, ALTERNATE
ANIMAL CONTROL OFFICER	VALMORE FREDETTE CECILE FREDETTE, DEP.
FIRE INSPECTOR	ALLAN PINKHAM
RECREATION DIRECTOR	STACY JO SAND
LIFE GUARD CAPTAIN	JOHN BERGERON
CLAM WARDEN	EDWARD JELLISON
LIBRARIAN	ELIZABETH CRAWFORD REISZ
SCHOOL SUPERINTENDENT	ROBERT B KAUTZ
FOREST FIRE WARDEN	CASPER BRIDGES



AUDITORS

BERRY, DUNN, MCNEIL & PARKER

TOWN ATTORNEYS

VERRILL & DANA - PORTLAND  
AYER, HODSDON & AUSTIN-  
KENNEBUNK

FIRE CHIEFS

ELECTED BY MEMBERS OF EACH  
DEPARTMENT

WELLS BEACH  
WELLS CORNER  
WELLS BRANCH  
HIGH PINE

REGINALD CHASE  
ALLAN PINKHAM  
PETER DURETTE  
ANDRE DESCHAMBAULT, JR.

## MAINE CONGRESSIONAL DELEGATION

### UNITED STATES SENATORS

William S. Cohen (Rep)  
S. H. 322 Senate Office Bldg.  
Washington, D. C. 20510  
Tel: 202-224-2523

Term expires January 1991  
District Office: Federal Bldg.  
P.O. Box 1938  
Portland, Maine 04104

George J. Mitchell (Dem)  
S.H. 364 Senate Office Bldg.  
Washington, D. C. 20501  
Tel: 202-224-5344

Term expires January 1989  
District Office: New Fed. Bldg.  
Box 8300 Forest Avenue  
Portland, Maine 04104

### REPRESENTATIVES TO CONGRESS

John R. McKernan, Jr. (Rep)  
1428 Longworth Office Bldg.  
Washington, D.C. 20515  
Tel: 202-225-6116

Term expires January 1987  
District Office: 262 Middle St.  
Suite #200  
Portland, Maine 04104

## STATE LEGISLATIVE DELEGATION

### STATE SENATE

#### DISTRICT 35

Walter W. Hichens (Rep)  
State House Senate 3  
Augusta, Maine 04333  
Tel: 289-1505

Term expires December 1986  
Legal Add: 424 State Road  
Eliot, Maine 03903  
Tel: 748-0802

Toll Free: 1-800-423-6900  
(Sessions Only)

### HOUSE OF REPRESENTATIVES

#### DISTRICT 4

Wesley Farnum (Rep)  
State House  
Augusta, Maine 04333  
Tel: 289-1400

Term expires December 1986  
Legal Add: 42 Union St.  
So. Berwick, Maine 03908  
Tel: 384-2670

#### DISTRICT 6

Alberta M. Wentworth (Rep)  
State House Station 2  
Augusta, Maine 04333  
Tel: 289-1400

Term expires December 1986  
Legal Add: 16 Wells Highlands  
R.R. #1, Box 276, Wells, Me 04090  
Tel: 646-3295

#### DISTRICT 7

Thomas W. Murphy, Jr. (Rep)  
State House Station #2  
Augusta, Maine 04333  
Tel: 289-1440

Term expires December 1986  
Legal Add: Summer St.  
Kennebunk, Maine 04043  
Tel: 985-3904

Toll Free House of Representatives Message Center - 1-800-423-2900  
(January-June 1986 - January-March 1987)

## TELEPHONE NUMBERS

### EMERGENCY

WELLS POLICE	Local Dispatch	646-9354
	Business Phone - Local Station	646-9355
AMBULANCE	W.B.H.C.	646-5521
FIRE	ALL DEPARTMENTS	646-5521
	BUSINESS PHONE - WELLS CORNER	646-5523
	WELLS BEACH	646-5522

### INFORMATION

ADMINISTRATION - Town Manager	646-5113
AUTOMOBILE REGISTRATIONS - Excise taxes	646-5113
REGISTRY OF MOTOR VEHICLES - KENNEBUNK	985-4890
ASSESSORS OFFICE - Tax Assessments	646-2270
CHAMBER OF COMMERCE - Eldredge Road	646-2451
CODE ENFORCEMENT OFFICE	
Building and Plumbing Permits	646-3158
DOG LICENSES - Town Clerk	646-2882
DOG PROBLEMS - Animal Control Officer	646-5984
FISH & GAME LICENSES - Town Clerk	646-2882
GAME WARDEN - Blaine Holding	1-800-482-0730
PUBLIC LIBRARY	646-8181
RECREATION DEPARTMENT - Route 9A	646-5826
ROAD COMMISSIONER - Town Garage	646-3014
SCHOOL - Superintendent's Office	646-8331
SEWER - Sanitary District Office	646-5906
TAX COLLECTOR	646-5113
VITAL STATISTICS (Records of births, marriages and deaths)	
VOTER REGISTRATIONS	646-2882

### LOCAL UTILITIES

CENTRAL MAINE POWER CO. - YORK	363-3330
K.K. & WELLS WATER DISTRICT - KENNEBUNK	985-3385
NEW ENGLAND CABLEVISION - KIMBALL LANE, MOODY	646-4576
NEW ENGLAND TELEPHONE - BIDDEFORD	1-775-9811

TOWN OFFICE HOURS: MONDAY THROUGH FRIDAY - 9:00 AM - 5:00 PM  
MUNICIPAL BUILDING - ROUTE 1

TOWN SOLID WASTE TRANSFER STATION HOURS - RTE 9  
MONDAY THROUGH SATURDAY - 8:00 AM - 4:00 PM  
CLOSED TUESDAYS AND THURSDAYS, except for the  
summer season  
SUNDAY - 8:00 AM - NOON



LOCAL BOARDS, COMMITTEES, & COMMISSIONS

REGULAR MEETING SCHEDULES

SELECTMEN; Meet every other Tuesday at 7:30 PM

PLANNING BOARD: Meet second and fourth Monday at 7:00 PM

APPEALS BOARD: Meet Tuesday nights as needed

PERSONNEL BOARD: Meet third Monday at 7:00 PM

LIBRARY: Directors: Meet first Tuesday at 7:30 PM at  
the Library  
Friends: Meet second Thursday at 7:00 PM at  
the Library

SANITARY DISTRICT TRUSTEES: Meet at the plant site, Gendron Dr.  
last Thursday of the month at  
7:30 PM.

C.S.D. COMMITTEE TRUSTEES: Meet first Wednesday at 7:00 PM  
in the High School Library

RECREATION COMMITTEE: Meet second Wednesday at 7:00 PM at the  
recreation area, Rte 9A

TOWN CONSERVATION: Meet second Thursday at 7:00 PM

SITE REVIEW BOARD: Meet second and fourth Wednesday at 7:00 PM

ALL MEETINGS ARE AT THE MUNICIPAL BUILDING  
UNLESS OTHERWISE NOTED.

# CASH REPORT OF THE TREASURER FOR 1985

Cash on hand 1/1/85	
Ocean National Bank	\$24,529.69
Petty Cash	<u>380.00</u>
	\$24,909.69
 Taxes Receivable:	
1986 Real Estate Taxes Paid in Advance	3,362.07
1985 Real Estate Taxes	3,882,627.90
1985 Supplemental Taxes	63,419.73
1984 Real Estate Taxes	186,716.61
1984 Supplemental Taxes	26,147.63
1984 Personal Property Taxes	566.89
1983 Personal Property Taxes	1,119.23
1982 Personal Property Taxes	692.99
1984 Tax Liens	44,595.75
1983 Tax Liens	53,844.93
Tax Acquired Property	1,263.09
Petty Cash	140.00
1985 Excise Taxes	455,417.70
1985 Boat Excise Taxes	3,618.40
1986 Boat Excise Taxes	132.20
Registration Fees	3,893.00
Accounts Receivable Paid	35,215.81
Accounts Receivable - Laudholm Trust	35,350.14
Accounts Receivable - WHDC	471.71
Accounts Receivable - Traffic Study	24,295.00
DOT Grant	69,322.50
Blue Cross	961.85
Unemployment	8,009.00
Interest on Overdue Taxes	38,519.79
Administration:	
Dividends	831.22
Lien Costs	5,395.45
Maps & Copies	333.80
Miscellaneous	66.43
Town Clerk:	
Licenses & Fees	29,838.75
Police:	
Court Fees	4,658.23
Accident Reports	1,330.00
Parking Tickets	5,824.00
Restitution	15.00
Miscellaneous	14.17
Alarm Accounts	2,420.00
Cable TV	14,884.82
CEO:	
Permits	59,104.81
Concealed Firearm Permits	800.00
Highway Maintenance:	
Permits	1,163.95
Sale of Assets	4,983.50

Transfer/Recycling Center:

Sale of Scrap	1,114.47
Sale of Cans/Bottles	2,661.81
Sale of Paper	259.15
Sale of Cardboard	685.00
Trash Bags	812.00
Welfare Reimbursements	161.99
Mooring Fees & Rents	12,026.16
Recreation	5.00
Snowmobile Registrations	624.00
Rest Rooms (Nik-o-lok)	788.50
Parking Lots	84,141.00
Planning Board	1,500.00
Appeals Board	2,206.66
Site Review Board	1,196.75
State Revenue Sharing	181,838.28
Federal Revenue Sharing	118,570.00
T. A. Notes	1,500,000.00
Tree Growth	1,789.59
Gas Tax Refunds	4,046.34
Veteran's Exemptions Reimbursement	2,022.76
State Park Fees	613.37
Rachel Carson	3,314.00

Total Cash Receipts \$7,016,654.57

Transfers to Cash:

Cash of CD's, etc.	2,269,877.94
	<u>\$9,286,532.51</u>

Paid Out Warrants	\$5,768,538.08
Canadian Exchange, void checks, etc.	1,561.19
Purchase of CD's, etc.	1,580,950.00
Payment of T. A. Notes	<u>1,560,500.00</u>
	<u>\$8,911,549.27</u>

Balance on Hand 12/31/85\*\* \$374,983.24

**Checking Account Ocean National Bank	4,842.51
Money Market Account Ocean National Bank	124,498.58
Checking Account State Street Bank	17,587.38
Money Market Account State Street Bank	227,674.77
Petty Cash	380.00

Assets in kind in custody of Town Treasurer for 448 shares of Maine National Bank as evidenced by Certificate 32710 and 89 shares as evidenced by Certificate 35714 and 53 shares as evidenced by Certificate 41713.

Respectfully submitted,

MARSHA L. GRANT  
Treasurer



# BOARD OF ASSESSORS

1985

## Tax Commitment

Municipal Budget	\$2,551,873.50
Federal Revenue Sharing	-175,000.00
Unappropriated Surplus	-500,000.00
Estimated Receipts	-533,013.00
State Revenue Sharing	-170,463.00
Net Municipal Commitment	<u>\$1,173,397.50</u>

## Breakdown of Tax Rate

Municipal	27.6%	.003078	\$1,173,397.50
CSD (Schools)	66.4%	.007403	2,830,450.82
County Tax	3.7%	.000413	156,425.35
Overlay	2.3%	.000256	<u>96,091.29</u>
			\$4,256,364.96

<u>Tax Commitment</u>	<u>Valuation</u>	<u>Rate</u>
\$4,256,364.96	\$381,735,427.	11.15

1983 Local Valuation	\$156,559,835
1984 Local Valuation	370,089,370.
1985 Local Valuation	381,735,427.

## Supplemental Taxes

\$62,051.75

## Abateements

\$76,699.40

## Tax Data

		<u>Rate</u>
1983	\$156,559,835	22.00
1984	370,089,370	10.30
1985	381,735,427	11.15

Wells experienced a substantial increase in new property in 1985 and we will have probably a larger increase in 1986.

However, as we have seen, this will not necessarily lower our tax rate. This will depend on the amount of money appropriated to operate our Municipal Government and the Wells-Ogunquit CSD.

The 1985 commitment was \$444,444.48 greater than the 1984 commitment. The \$11,000,000 new valuation in 1985 brought \$122,650 in tax dollars. Therefore, out tax rate increased .85 per thousand in spite of the large increase in valuation.

As taxpayers, we should seriously consider every Article in our budget.

Respectfully Submitted,

Robert L. Littlefield, C.M.A., Chr.  
Carroll E. Gowen, C.A.T.  
Christine M. Pierce, Sec.

## REPORT OF THE TOWN CLERK

### Licenses Sold in 1985

617 Resident Hunting Licenses  
419 Resident Fishing Licenses  
285 Resident Combination Hunting & Fishing  
9 Servicemen's Combination Licenses  
53 Pheasant Stamps & 52 Duck Stamps  
7 Salmon Licenses  
10 Duplicates  
8 Non-Resident Hunting Licenses  
34 Non-Resident Fishing Licenses

Total Receipts	\$22,703.75
Paid to State Dept.	<u>21,287.00</u>
Amount deposited with Town Treasurer for use of the Town	\$ 1,416.75

### Dogs Licensed in 1985

231 Males  
80 Females  
274 Spayed Females  
124 Neutered Males  
7 Kennels

Total Amount Collected	\$3,339.50
Amount paid to Comm. of Agriculture	1,574.00
Amount credited to Animal Control Acct.	<u>804.00</u>
Amt. paid to Town Treas.	\$ 961.50

### Vital Statistics Recorded:

<u>Births</u>	<u>Deaths</u>	<u>Marriages</u>
59	58	126

### Record of Receipts

Certified Copies	\$ 776.00
Other Copies	766.18
Burial Permits	22.00
Legal Filings	157.00
Business Licenses	3887.00
Liquor Licenses	1490.00



Marriage Intentions	940.00
Dog Licenses	3,339.50
Fish & Game Licenses	22,703.75
Clam Licenses	1,860.00
Junk Yard Permits	360.00
Search of Records	86.00
Misc.	<u>230.50</u>
Total	\$36,617.93

Record of Disbursements

Treasurer of State	\$21,287.00
Comm. of Agriculture	1,574.00
Clam Conservation	1,860.00
Animal Control Acct.	804.00
Town Treasurer	11,092.93

Respectfully submitted,

Marion B. Noble, CMC

## BOARD OF VOTER REGISTRATION

### 129. Change of name or address

When a voter's name is changed by marriage or other process of law, or when he moves within a municipality, the following provisions apply.

1. Notice. The voter must give written notice to the registrar of his new and former names or addresses before the close of registrations prior to election day.

2. Correction of name or address. The registrar shall correct the voter's name or address on the voting list, and he may then vote under his new name or in his new district on election day.

A. In a municipality which has more than one voting district, if a voter has changed his address and votes absentee after the close of registration, he must send a written notice of his new address along with his absentee application notifying the board of registration of his new address. A certificate containing his name and new address shall be directed to the warden of his new voting place to be attached to the incoming voting list on election day.

3. Failure to notify. If a voter fails to notify the registrar of his change of name or address before the close of registrations, he must appear before the registrar on election day and follow the procedure outlined in section 661, if he wishes to vote, unless the registrar has already made the correction in following the procedure prescribed by section 128.

4. Publication of substance. The registrar shall publish the substance of this section along with the notice required by section 125.

As of November 1985, the Town of Wells had the following number of registered voters.

<u>DISTRICT</u>	<u>VOTERS</u>	<u>DEM.</u>	<u>REP.</u>
4	334	51	103
6	3884	613	905
7	485	56	113

Voter participation for 1985:

Annual Town Meeting	3/8/85	484 votes cast
Special School Ref.	9/17/85	537 votes cast
Special Town Meeting	10/8/85	11 votes cast
General Election	11/5/85	1955 votes cast

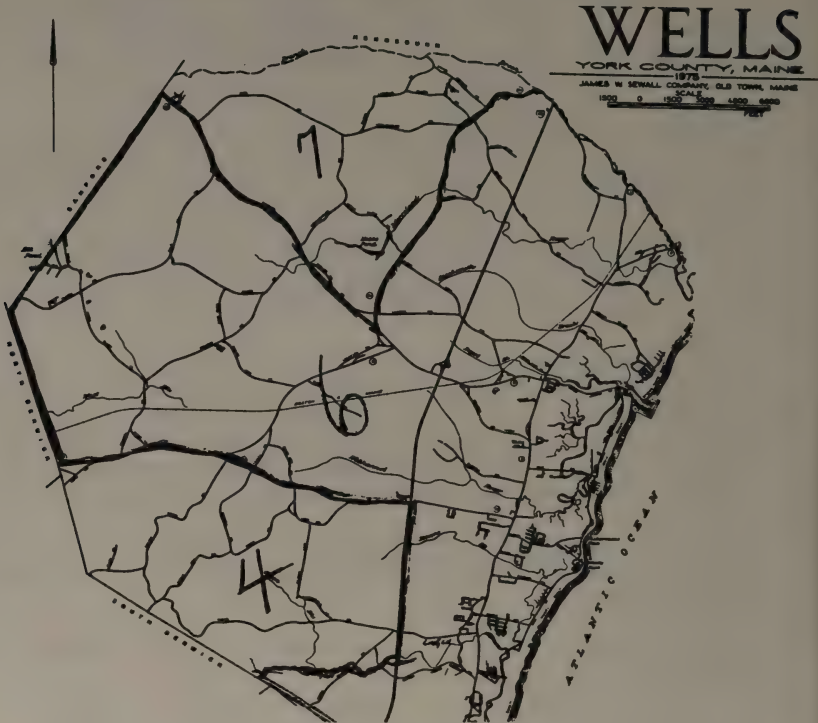
Respectfully submitted,

Jessica Keyes  
Chairman



# WELLS, MAINE

## Board of Voter Registration



Wells has been divided into three Representative Districts as the map above indicates. This year each voter will vote by districts. All voters still vote at the High School.

### HOUSE REPRESENTATIVES

Wesley Farnum (R)	District 4	South Berwick
Alberta Wentworth	District 6	Wells
Thomas W. Murphy, Jr	District 7	Kennebunk

### STATE OF MAINE

To contact Legislator when Legislature is in session,  
leave name and number

1-800-452-4601



## SOLID WASTE TRANSFER STATION AND RECYCLING FACILITY

In June 1985 the Town of Wells opened its Solid Waste and Recycling Center. Up to the end of December, we disposed of 3,650 tons of rubbish. This was transferred into the town landfill using our own equipment.

The recycling center has generated money in the amounts of \$1,680. from baling cardboard, newspaper and aluminum products including non returnable cans, \$1,925. from returnable bottles and cans. We also recycled 72 barrels of brown and white glass. The department's yard sale corner has realized \$583. from the sale of small items. Waste oil is included in our recycling efforts.

The town has purchased a second hand trailer into which goes all of the white goods for eventual recycling.

To help us recycle goods we sell clear, large garbage bags at our facility.

Also purchased for the facility has been a wood chipper to aid in recycling the brush pile. This has just arrived; and new truck scales will be installed, hopefully in April. The scales will help us know more accurately the volume and weight of the waste coming into our station. They will also help in making projections for waste disposal as the town grows.

Future projections include the figure of 9545 tons of solid waste passing through our station by 1990.

I would like to thank the Wells High School Industrial Arts class for constructing a yard sale building which will be in place at our site this spring. I also want to thank the members of the Solid Waste Committee and all who have been involved in seeing the Solid Waste Station plans come into reality.

Last, but not least, I want to thank my full time crew and the seasonal employees who have worked so hard to make this a successful operation.

Respectfully submitted,

Willis Merrill, Department Head  
Solid Waste Facility

## WELLS PUBLIC LIBRARY

The Wells Public Library completed its seventh year of operation as 1985 drew to a close. Use of the library continues to increase especially during the fall and winter months, previously the "quiet" time of year. While circulation remains highest during the months of July and August, circulation during the months of October and January - April is rapidly catching up. Concurrently these are the months during which the greatest number of new borrowers are being registered.

In 1985 circulation reached a record high of 39,404 items including books, records, tapes, magazines and pamphlets. This was an increase of 7.6% over the 1984 circulation. The library issued 652 new cards, an increase of 10% over the number of cards issued in 1984. There are now 6888 registered borrowers. The library's collection was increased by 1674 new books and now totals 21,681 of which 54% are gifts or were purchased with gift monies given by members of the community. In addition 80 records and tapes were added to the non-print collection.

The library offers a variety of services to the people of Wells. Producing quality photocopies is one of the most frequently used services. Nearly 10,000 copies were made, at a nominal fee, for the general public, a 79% increase over the number of copies made in 1984. Another service we offer is a Large Print collection of which many titles are loaned to us, on a rotating basis, by the Maine State Library. During 1985 our services to the visually impaired were expanded when we became a Talking Books Depository. We can now offer, on a limited basis, tapes, records and the necessary equipment that allow the visually impaired to continue the enjoyment of "reading" books and magazines. A more extensive Talking Books service is administered by the Portland Public Library. Those who would like to receive Talking Books on a regular basis may pick up an application at the Wells Public Library. Cooperative efforts among libraries, such as the Large Print and Talking Books services, made it possible for us to expand our collection and services. The Circuit Rider program, begun in July 1984, in cooperation with public and school libraries in Sanford, Saco and Biddeford, and the University of New England, continues to make it possible for us to borrow books and magazines from our neighboring libraries in just a few days. Through the Circuit Rider and the Inter-library loan service of the Maine Regional Library System we were able to borrow from other libraries 283 items, an 85% increase over 1984.

Children's programs this year included the regular weekly pre-school storytimes on Wednesday mornings, special storytimes for area nursery school children and a summer reading program for the elementary school aged children, "Book Trek -- A reading Adventure." Twenty nine "trekkers" participated in the "Mission Accomplished" finale of their summer reading adventure.

The Friends of the Wells Public Library continues, as an active voluntary group, to support the library especially through their fund raising efforts. A Book and Bake Sale was held in June and the Second Annual Crafts Show and Sale was held at the Ward Gymnasium in late July. Many other members of the community also contributed their time and talents to the library in a variety of ways. During 1985 thirty one dedicated volunteers donated a total of 1702 hours assisting the staff perform the many tasks of serving the public. The exterior trim of the library was repainted by an energetic volunteer. Several individuals and community groups loaned materials to the library for displays which included Traditional Rug Hooking, the Laudholm Trust and Wells National Estuarine Sanctuary, a set of Marquis de Lafayette historical commemorative plates, Sabastian figurines of Charles Dickens and Mark Twain characters and personal safety posters created by third and fourth grade students at the Wells Elementary School. In the spring the members of Brownie Troop 75 planted flowers in the beds in front of the library which are tended by the friends during the summer months. The library was also used by the Adult Basic Education class and as a place for a VITA volunteer to offer tax assistance during the tax season.

The Wells Public Library was the recipient during 1985 of several special gifts. Those who visit the library frequently have heard the lovely chiming grandfather clock built by a member of the Hill family of Wells, circa 1750. The clock was part of a gift which also included a sampler wrought by Hannah A. Hill in 1827 and a Bragdon family bible. In the fall the library was awarded a sixty volume set of the Library of America thanks to the Wells-Ogunquit Rotary Club whose generous support matched a grant of the Andrew W. Mellon Foundation.

In April we celebrated National Library Week with the theme "A Nation of Readers", a reminder that books and reading are necessary to develop a citizenry qualified to live in and contribute to a democratic society. The Wells Public Library offers all of the people of Wells an opportunity to be part of our Nation of Readers. We invite you to join the library. And to those of you who have so generously supported the library during 1985, the Board of Directors wishes to extend their heartfelt thanks. The continued growth of the library would not be possible without the support of the people of Wells.

Respectfully submitted,

Marjorie F. Campbell  
President and Chairman, Board  
or Directors  
Elizabeth Crawford Reisz  
Librarian

## REPORT OF THE POLICE DEPARTMENT

More officers took advantage of training in 1985 than in any previous year. The major areas of training were Accident Reconstruction, Juvenile Officers Course, Sex Abuse and Police Officer Survival.

Equipment purchases included a mini-computer for use by our Accident Reconstruction Officers, the installation of a teletype system, OUI Pre-test kits, PR-24's for qualified officers and pagers for detectives and youth officer.

On April 29, 1985 the Wells Dispatch Service was placed in operation, located within the Police Department. This necessitated the purchase of a typewriter, table and chair and rearrangement of the office in order to fit this equipment and furnish working room in an already over-crowded office.

During the year continued efforts were made by the Town Manager and Representative Alberta Wentworth to acquire the old State Police Barracks for the Town of Wells Police Department, culminated by an appeal to the Governor. All hopes ended on December 23rd when the State of Maine sold the building at auction.

Unique to our regular duties, 1985 found Wells Police Officers at sea assisting in several rescues and in a high speed boat chase.

Regular and Reserve Officers again volunteered their time to participate in the Special Olympics Run, to assist in the Road Races held by the Recreation Department and in the Christmas Parade. 93 children were fingerprinted by volunteer police officers in cooperation with, and at, McDonald's.

On September 3rd the position of Youth Officer was created within the Department. In the four months since its existence Officer Ruth Berg has completed several public service projects including the fingerprinting of children, Halloween Safety Tips for Kindergarten through Grade 5 and at area Day Care Centers, Safety classes in the Elementary School Grades 3 through 5, Girl Scouts and pre-schoolers. Many more projects are in the planning stage for the coming months. The Youth Officer not only handles all juvenile cases but investigates all child abuse and sex abuse cases as well. For this, Ruth is well qualified by prior education and training and the seven schools and seminars attended as a member of this department and is certified by the District Attorney as a sexual abuse investigator. Ruth serves as a member of the York County Child Abuse and Neglect, Multi-Disciplinary Team and as a member of York and Cumberland Counties Juvenile Advisory Board and she has been a speaker on Child Abuse at the University of Southern Maine.



Major cases investigated by members of the Department included two fatal motor vehicle accidents, murder, robbery, sexual abuse, felony thefts, fugitives from justice, forgeries, auto thefts and burglary, which continue to plague us. Hopefully the continuance of the Youth Officer's position and the addition of more officers to patrol this constantly growing town will help to prevent and resolve many of these crimes.

Statistically, there were reported 104 burglaries, 256 thefts including motor vehicles, 387 motor vehicle accidents, 41 assaults and 3322 other incidents requiring police action. All these resulted in 960 charges being brought against individuals.

Respectfully submitted

ROBERT E. LINSKOTT  
Chief of Police

## REPORT OF THE HIGHWAY DEPARTMENT

1985 was a very busy year and, as usual, many jobs were accomplished which were neither budgeted for nor planned. The rapid growth of our Town is a big concern of many of our citizens as well as of Town officials who are struggling to get a handle on the situation.

The following roads were skimmed and paved during the past year: Ocean Avenue 6850', Eldridge Road 3550', Furbush Road 4250', Canterbury Manor 7000', Candlewood Drive 1850', Ponderosa Drive 900', Settlers Retreat 1500' and Minuteman Drive 1740'.

The Highway Department purchased a new FR12 Fiatallis front end loader to replace a 1972 Michigan loader. Incidentally, the trade-in value of the Michigan was nearly as great as its original purchase in 1972.

The Highway Crew spent many, many hours working to close out Phase 2 of our current landfill. The remainder of the landfill is to be completely closed in 1986, depending on the commencement of operations of the Maine Energy Recovery Company's resource recovery plant in Biddeford. The crew worked late in the fall on this project. Fortunately, Tilcon-Maine paving came to our rescue by donating our winter sand supply which we were able to take from their stockpile. We are most appreciative to Tilcon General Manager, Dick Johnson, for this generous gift.

In the relatively near future we, along with all other municipalities, will be mandated by the Legislature to construct storage buildings for our winter salt and sand. The saving grace in this mandate is that the State will pay for one half of the construction cost.

The members of the Highway Department deserve a pat on the back for the many projects that they completed and for the long hours which they put in in an effort to insure the safety of Wells' citizens. Again, I would like to express my appreciation to the Town Officials for their support. A very special thank you goes to the office staff whose extra work helps keep our wheels turning. Your efforts are very much appreciated.

Thank you all.

Respectfully submitted,

Casper A. Bridges  
Road Commissioner

## WELLS BEACH HOSE COMPANY

The members of the Wells Beach Hose Company dedicate this report to the people of the Town of Wells. Your continued support and understanding permits us to deliver prompt and skillful fire protection.

The Wells beach Hose Company consists of a multitude of personalities, known as volunteers. Volunteers are a unique breed of proud individuals. We have a willingness to serve with the spirit of doing good for the sake of good. We exert much personal energy as we strive for excellence. We often take the time to add a special touch.

Volunteerism is a two way street, the organization/community receives the benefit of having a free employee and the volunteer receives the satisfaction of doing a good job and learning a skill.

We have been very active this year. With the economy stressing the town's financial capabilities, we try not to be an additive to the tax increase. When we are not participating in training sessions, attending continuing education class, busy with vehicle and building maintenance or answering cries for help, we are busy with fund raising endeavors. Funds are raised through Bingo, Field Day, a Booth at Acton Fair, raffles and your gracious donations.

The funds raised have enabled us to purchase a computer (used to store and retrieve the needed information to respond quicker to your needs), pagers (communication links), and the "Jaws of Life" (an extrication tool used when people are entrapped). This has all been purchased not at the cost of the tax payer, only at the cost of the volunteers' energies. We are now in the process of investigating a more advanced telephone system for a lower price than the existing system.

The responsibility to continue to provide quality protection rests not solely with the volunteers. You have recognized your responsibility by providing protective equipment for the volunteers and the tools needed to serve the community's needs.

The future of the volunteer system is uncertain. One thing is certain, however. With your continuing support and understanding in assisting us to meet your needs, the volunteer system will remain indefinitely.

We extend an open invitation to you. Please come in to our department and meet the volunteers, observe how your tax monies are being utilized. Feel free to make any suggestions so we may better serve your needs. Maybe you too will want to become a volunteer fireman (fireperson).

Thank you.

Below is a breakdown of the calls we answered in 1985:

Fire Permits -----	776
Ambulance Calls -----	824
Structure Fires -----	7
Chimney Fires -----	16
Miscellaneous -----	91
(wires arcing, car fires,	
woods fires, brush fires,	
public assists)	

---

Total                    1,714

During the year 1985, not a structure was lost in the territory of the Wells Beach Hose Company.

Respectfully submitted,

REGINALD CHASE  
Fire Chief Wells Beach Hose Co.



## WELLS CORNER HOSE COMPANY

The Wells Corner Hose Company had a very active 1985 responding 253 times to assist the residents in Wells.

The Corner Station has been used again this year as the staging area for dispersing "Meals on Wheels" and we are glad to assist in the community project.

I am pleased to report that all active volunteers completed one certified fire school with many attending several of these schools. Credit should be given to these dedicated volunteers who train and respond to emergencies in our town.

The Fire Company is anxiously awaiting the report of the Capital Improvements Committee for their recommendation on a new fire station. This facility is needed to enable our company to continue to provide quality fire protection for our town. The growth of the Industrial Park, the Route I area and the overall growth of the town will emphasize the need for new facilities and equipment.

I would like to thank all department members, the Ladies' Auxiliary and all other Wells departments for their continued support throughout the year.

Allan G. Pinkham, Chief  
Wells Corner Hose Company



#### HIGHPINE FIRE ASSOCIATION

1985 will be noted as a turning point in the history of the Highpine Fire Association. As we completed our 40th year of service, new and progressive strategies were incorporated into our organization. These strategies call for "Pushing the Limits of Tradition" and have given us a strong new base for providing future emergency services.

In March, with the support of the people of Wells, we were authorized to purchase a new "Class A" fire truck to provide coverage for the town. Our new engine, a 1985 attack pumper, was delivered by Emergency I in July.

We also received our first allotment of new turnout gear for providing protection for our people. We are greatly indebted to the women of our auxiliary for their matching funds donation to help outfit our members. Without their concern and efforts, we could not have provided protective clothing for our members.

A major change in our association took place early in the year when four female firefighters were added to our roles. These additions will greatly increase our support capabilities, specifically during the work week. We have also instituted a Jr. Firefighter program in hopes of meeting future fire service needs.

Our emergency responses have risen again, specifically in the area of first response medical calls. Total responses for the year will be around 125. Hurricane Gloria also created a new and potentially taxing need as we had to man the station for a thirty hour period due to power outages and blocked roads. During

the year members gave over 2500 hours of their time to meet the emergency responses, training and building/apparatus maintenance needs of the district.

We are looking forward once again to providing another year of service to the community and wish to express our sincerest thanks to the people, Town Manager, Board of Selectmen, Women's Auxiliary and our families for their continued support.

Respectfully submitted

Andy Deschambault, Chief  
and

All members of the Association

To those interested in more information on membership, women's auxiliary and/or services provided, please feel free to visit the station on any Monday evening.

## WELLS BRANCH FIRE ASSOCIATION

During the year of 1985 the volunteer firemen of Wells Branch answered the call to duty 63 times. They are as follows:

- 24 Structure Fires
- 12 Woods Fires
- 1 Electrical Fire
- 1 Automobile Fire
- 3 Rubbish Fires
- 2 Grass Fires
- 2 Chimney Fires
- 5 Automobile Accidents
- 1 Propane Gas Leak
- 3 Misc. Emergency Calls
- 2 Unauthorized Burnings
- 1 Out of Town
- 6 Public Assist

Following are the names of volunteer firemen who responded to these fire calls in 1985:

P. Durette, Chief	R. Collins
B. Roberts, Asst. Chief	S. Collins
R. Clark, Dep. Chief	M. Goff
B. Todd, Dep. Chief	Roy Goodale
J. Searles, Captain	C. Hilton
B. Clark, Captain	A. Perkins
F. Milinski, Captain	S. Racine
M. Milinski, Lt.	D. Randall
R. Goodale, Lt.	J. Spiller
N. Braithwaite	W. Spiller
M. Brathwatts	T. Searles
R. Breton	D. Welch
F. Clark	J. Welch
T. Clark	

Although we escaped the twelve months of 1985 without a serious structure fire in Wells Branch we did have several woods fires, one of which burned several acres of prime woodland and required the assistance of all Wells fire departments plus help from neighboring towns and a State forestry helicopter before the blaze was brought under control.

All of the other fires in Wells Branch were of a less serious nature but the potential was there for a major alarm fire and only the speedy response by volunteer firemen kept them from getting out of control.

I am also pleased to report that no firemen were injured during the past year. I think this has to do in part with continued training and also with better protective clothing for our firemen.



Training has become a big part of the Wells Branch Firemen's Associations activities. Even though training is one of the best tools a fireman can be equipped with, it can also be one of the least expensive. For example a forest fire training program put on by the Maine State Forestry Department will be given to all four Wells fire departments in early 1986 at no cost to the town.

I would like to thank the Wells Branch Firemen's Women's Auxiliary for their help throughout the past year and also all who supported us in our fund raising programs.

Respectfully submitted,

Peter Durette Sr., Chief

## REPORT OF THE PARKS AND RECREATION DEPARTMENT

1985 was a progressive year for the Wells Parks and Recreation Department, as programs were expanded, modified or added and as the physical properties under the management of this department underwent major rehabilitation and beautification.

### PROGRAMS

Though summer is unually considered the busiest time of the year, Winter '85 included program offerings that tempted many people of different ages and different interests. For the recreational sports enthusiasts, there were Adult Basketball, Adult Volleyball and Youth Basketball in which 137 young people participated for twelve weeks at Ward Gym on Saturday mornings. A special addition to Adult Basketball was a double-elimination mini-tournament that saw five teams vying for the championship. For outdoor enthusiasts, we were blessed with snow and generous contributions and held our second Community Cross-Country Ski for about 350 people last January. This event gained national recognition for the Town of Wells as it was reported on in the August issue of Parks and Recreation, the professional publication for the National Recreation and Parks Association. For those recreators with more interest in other areas we provided Line Dancing and a trip to the Ice Capades.

Spring saw your traditional activities such as Babe Ruth Baseball. However, the department attempted some other activities, both in cooperation with other leisure providers and on its own. In cooperation with the Junior High Physical Education Department, there was Jump Rope for Heart to benefit the American Heart Association, and in preparation for the new hunting regulation that requires new liscensees to take a certified safety course, there was a Hunter Safety Course offered. An attempt was made to start a junior high outdoor club, entitled OLAC or Outdoor Leadership and Adventure Club, but that fizzled out after some meetings and a one day outing and work session during spring break. The Recreation Commission held a dinner dance at Clay Hill Farm where our Town Manager won the top door prize of a tennis key pass.

Summer saw major changes in the summer recreation program, as it became Wells Day Camp, which offered youth entering grades 1 - 6, an opportunity to join a counselor and other campers for such theme weeks as "A Whale of Good Time", "Keep on Truckin" and "Survival". A special sports week that allowed youngsters to concentrate on their favorite sport, included soccer, basketball and tennis. 126 Wells youth participated in this camp with many children coming for several weeks. One of the highlights from the summer was the Cable 12 airing of a video made by one of the groups of Day Camp children. Besides the casual use of the town facilities by adults, we also offered tennis lessons. The summer ended with the revival of the Wells Beach 10K and Walter Marsh 15K road races. Almost

100 runners participated in this two day event. Much of its success may be attributed to the effort of over 30 volunteers and to the contributions of many area merchants.

During the fall, there was an increased use of the Route 9A facilities, as new and revised programs were offered there. A new youth soccer program was begun, with almost 100 children registering. Flag football was attempted again and though there were only four teams, they managed to have a good time. A new Log Cabin Building program was offered that allowed youth to work with hand tools and to continue work on a cabin that was begun during Day Camp. October brought the Annual Halloween party where over 500 youths and around 50 volunteers participated in an evening of games, refreshments, costumes and a haunted house. The department got into the Christmas spirit in December as they hooked up with Santa Claus for the "North Pole Connection" and had the Commissioners working on a float for the Chamber of Commerce's Christmas parade.

#### PARK MAINTENANCE & FACILITIES

The Town park facilities continue to be well maintained, predominately because of the efforts of Alton Bryant and Fred Key, the two Green Thumb program workers for the department. Green Thumb is a federally sponsored program that allows employment for low income senior citizens in public service. These two workers were specially recognized in September as they were chosen New England's Green Thumbers of the Month from a field of over 70 nominees.

This was the year for major renovations of existing facilities, including a \$6500 maintenance project on the tennis and basketball courts, a new look for the Mile Road Playground with repainting of all equipment and the replacement of broken and missing parts and the start on the rebuilding of the Parcourse Fitness course at the Walter Marsh Recreation Area.

The facilities continue to be plagued with bouts of vandalism and misuse, in particular, the theft of basketball hoops, the knocking down of fencing and the tearing up of trails and fields by ATV's, Snowmobiles and the 4-Wheel drive vehicles. There was also natural damage done by Hurricane Gloria who felled about a dozen trees during her visit.

The Recreation Commission began work on facility use policies, including an attempt to restrict trail use to pedestrian and maintenance traffic and to ban hunting, an activity that conflicts with other recreational uses of the area. The members have also been working towards mutual use agreements with the school and other local organizations in the hope of having more and better recreational opportunities for Wells.

Work continues on the dream of having a multi-purpose ball-field complex at the Walter Marsh Recreation Area, with plans being developed and fund raising alternatives being explored.

## ADMINISTRATIVE

The Wells Recreation Commission has seen a couple of new members and the resignation of its secretary during the year. This board has been the driving force of the department by providing advisory, policy and volunteer benefits to the Town and the department. There are currently two openings on the board that hopefully will be filled early in 1986.

The department has also continued to utilize volunteers to run most of its programs and appreciates their efforts which have allowed us to accomplish so much of what has been mentioned above. A number of paid coordinators and instructors have been hired to organize specific programs with the director. Most of these people have come from the volunteer ranks of the department.

1985 has been an active and progressive year for the Parks and Recreation Department and we are looking forward to continuing our services in 1986. We wish to thank the numerous volunteers and contributors and especially our participants, who made this year a success in providing leisure services to the Town of Wells.

Respectfully submitted,

Stacy Sand, Director  
Wells Parks & Recreation



CODE ENFORCEMENT OFFICER

It must be clear to all who live in and visit Wells that 1985 was a very busy year. The development boom is continuing. Permits were written for one hundred sixty two (162) new dwelling units during the year. There were sixteen (16) new commercial projects begun in Town during the year including a large number of motel suite projects. There were, in addition, many expansions, garages and other similar projects.

Four hundred seventy one (471) building permits, and three hundred sixty six (366) plumbing permits were issued in 1985.

The applicants estimation of the value of the work permitted was \$21,125,100.00. The total revenue from permit fees was \$55,760.00.

Although the office is generally filled with applicants for permits or presentations to reviewing boards, we would urge any citizen who may have a question or concern about your Zoning Ordinances to call or come by the office. Your input is an important factor in implementing the Town's land use regulation.

Judy and I would like to thank all those who have helped in making our work a little easier, and a special thank you to the Town Manager and the Board of Selectmen for their support.

Respectfully submitted,

Daniel W. Soule  
Code Enforcement Officer

## SITE REVIEW BOARD

The Wells Site Review Board reviews applications for new or changed uses involving commercial, industrial, recreational and multiunit dwellings.

The Board was almost overwhelmed this past year by applications for new motel rooms, most of which are planned to be turned into condominium units. More than 1000 units were proposed last year, for new projects as well as additions. We are concerned about the possibility that these units may be converted into year round residences, and are not convinced that present ordinances give the Board the power it needs to set proper restrictions (and provide for proper enforcement of them).

There were many other commercial projects which came before the Board in 1985 reflecting a general surge in business activity in Wells. The Site Review Board, like other boards in town, has less leeway than the general public believes, in denying or modifying projects which the Board feels are detrimental to the Town. In particular, The Board cannot effectively deny a particular application because of its effect, in conjunction with other new projects, on traffic and other public services. Cumulative impact is an area that will have to be treated by new ordinance provisions.

In addition, we believe that our present Site Review Ordinance does not have performance standards which are specific enough to properly regulate development. We hope to be making proposals to correct this and submit them to the Planning Board for their consideration.

The Site Review Board will be spending more time this coming year overhauling its way of doing business, and making proposals for dealing with our unprecedented growth.

Finally, we feel that we have been well served by our Code Enforcement Officer, Dan Soule, who has done an outstanding job this year under trying circumstances. He deserves more help in the difficult job of enforcement of our ordinances.

Respectfully submitted,

Joseph G. Carleton, Jr., Chairman  
Robert Kirk, Vice Chairman  
Ralph Aronheim, Secretary  
Robert Duca  
Charles Hamlyn  
Allan Pinkham

## WELLS INFORMATION BUREAU

Once again summer has come and gone and we are preparing for another busy one. The Wells Information Bureau was open 116 days in 1985 beginning Memorial Day weekend and continuing on weekends through Columbus Day. We had 3,211 walk-ins and 1,505 telephone calls. We kept ourselves quite busy needless to say.

A big thank you goes to the Wells Chamber of Commerce for the Guide to Wells which aids the tourist in many ways. We would also like to thank the Chamber for the great job they did on the fireworks and the 2nd Annual Christmas Parade. They were GREAT!!! To the motels, campgrounds, restaurants and shop keepers we thank you for the literature and hand outs; the people enjoy taking these and passing them on to their friends and relatives.

The personnel at the Town Hall have been a tremendous help to me in my first year as Information Booth Coordinator and I would like to thank them all. Special thanks goes to Louise Carberry and Andy Dufort for a good job. Louise spent her sixth summer with us and Andy spent his fifteenth year. Thanks.

We would like to thank the Wells taxpayers for their continued support of the Wells Information Bureau. Without you the informational services that we provide to our summer visitors would not be possible.

Respectfully submitted,

Kathleen A. Wright  
Information Booth Coordinator

# WELLS CLAM CONSERVATION COMMITTEE

The Committee is pleased to report that some of the Wells flats were open for digging in the Spring of March 1985. A total of 284 Wells resident licenses were sold. The yield of clams was as follows:

First Flats and Middle Ground	264 pecks
Drs. Creek	723 "
Popes Creek	337 "
<hr/>	
Total	1,324 pecks

The flats will be open again in the Spring of 1986.

The Committee is continuing its efforts to bring the green crab under control. We have seen some gains in certain areas this past year. The total number of crabs caught and destroyed was 64,100. This program will be expanded in 1986.

The Committee introduced a seed clam rearing program at the harbor this past year. With help from the Darling Institute, the Committee raised and seeded 300,000 clams in 1985. It is the Committee's hope that a Clam Marine Biology course may be introduced at the Junior High and High School level this coming year. The Committee feels that the Town should set aside a piece of land and a building at the Harbor for this program in the future years.

The Little River clam flats were brought under the supervision and control of the Clam Commission this past year.

We would like especially to thank the Wells Harbormaster for the help and cooperation he has given the Clam Commission this past year.

Respectfully submitted,

Ray Thyng, Chairman  
Marshall Boston, Secretary  
Harold Bridges  
Robert Pirozok  
Walter Shepard



## YORK COUNTY HEALTH SERVICES

York County Health Services is a non-profit organization offering home and community care in York County. Our staff includes nurses, physical and occupational therapists, nurse's aides, a social services director and private duty long term care personnel. Home care services are coordinated with the client's physician. Included in the category of home care is care of sick and disabled people, health promotion and teaching visits for families with children, including prenatal and postpartum nursing visits. Well child clinics enable parents and children to have access to economical immunizations, physical examinations, health screening and education. Adult clinics provide blood pressure monitoring, footcare, flu vaccine administration and health counseling.

Periodic classes and support groups address areas such as diabetes, parenting, bereavement etc.

During the past year 358 residents of Wells received a total of 2395 visits by York County Health Services' staff.

Most of our revenue is derived from payment for services rendered. The money we are requesting from your town will be used to assist residents in your community who are unable to pay for the full cost of care. Your continued assistance will insure that our services are available to all Wells residents.

If you have questions about York County Health Services, please call us. For your convenience our toll free number is 1-800-482-0971.

Sincerely,

Shirley A. Ouprie, RN, MS  
Executive Director

## CONSERVATION COMMISSION

The Conservation Commission has investigated commercial proposals that would have had significant environmental impacts, such as the proposals of NRG Barriers, Tilcon of Maine and Ocean 18, by holding public hearings and by performing technical research.

Ground water in the Town has been a major concern as the Commission has cooperated with several regional groups to study means of protecting sources of well water and public water supplies.

To help protect forest and water resources, the Commission has studied ways to preserve Town farmland and has suggested additional resource protection zones for inclusion in the zoning map.

Also, we have taken the first steps to manage the generous gift of land donated by Mr. Maurice Fenderson of Horace Mills Road, to whom the Commission, on behalf of the Town, extends heartfelt thanks. The land which is extremely valuable for its aquifer provides a rich habitat for deer, moose, beaver, muskrat and a wide variety of mammals and birds.

Management for wildlife as well as timber will be planned by Commissioner Martin Morse, who, we are proud to announce, has been selected "Tree Farmer of the Year" for New England by the American Tree Farm System.

The Commission encourages townspeople to tell us their concerns about the environment. We especially invite you to help with any Commission project that interests you. In the coming year we will be continuing to create an inventory of ecologically significant lands and to acquire land or easements on land that support traditional outdoor recreation such as hiking, fishing, hunting, birding, skiing and snowshoeing.

Other projects for the coming year include creation of bike paths, control of hazardous materials, planting of trees and support of wildlife habitat.

Respectfully submitted,

Owen Grumbling, Chairman  
Nancy McReel  
Robert Pirozok  
Martin Morse

## PLANNING BOARD

It has been another very busy year for the Planning Board necessitating extra meetings that run longer than desirable.

For the first time in several years we got subdivision plans for rural areas. These stopped several years ago when the lot area in subdivisions was increased from one to two and a half acres. Clearly the large lot size is no longer a deterrent to development. One of the proposals is on the Sanford line meaning a longer route for school buses. In an effort to create an alternative to developments like this that ultimately cost all of us money in taxes to provide services, we have been working on an ordinance that would make it possible to transfer the development to areas closer to town services. This ordinance titled "Transfer of Development Rights" will not be ready for the March Town Meeting, but we hope to have it ready soon afterward.

We have put considerable effort into revisions to our Growth Ordinance and the section on Signs in the Zoning Ordinance which will be on the March ballot. We feel that both revisions are considerable improvements over the existing ordinances.

At the end of the year we were given a copy of an ordinance designed to protect the watershed of Branch Brook which provides most of the water for the Kennebunk-Kennebunkport and Wells Water District. It will effect a large part of the Branch and Highpine and will get careful consideration in 1986.

The largest residential development ever proposed in Wells was approved. "Ocean 18" is the name of an 18 hole golf course with 350 condominium units scattered around it.

An ongoing concern of the Board is the proliferation of extremely large motel units. In most instances the motels that are being built today have two bedrooms and a kitchen. Some even have living rooms. We continue to feel that these look more like apartments than motels, but they have been approved as motels and they must, in the Planning Board's opinion, be operated as motels. To be used as dwelling units they would have to come before the Planning Board and gain subdivision approval. The Planning Board's approval is unlikely because the number of units per acre exceeds our ordinance requirements in most cases.

The Planning Board meets at 7:00 PM the second and fourth Mondays of each month in the downstairs meeting room at Town Hall. We encourage attendance by citizens with an interest in the town and welcome their input.

Respectfully submitted,

Morton K. Mather  
Chairman

## CAPITAL IMPROVEMENTS COMMITTEE

The Capital Improvements Committee has been meeting on the third Thursday of each month. Because this committee is new, we were able to establish procedures and goals without regard to any prior organizational format. Basically, we decided that we are a "think tank". We listen to the perceived needs of the townspeople and then co-ordinate these needs into a comprehensive plan of development.

To facilitate the accumulation of information, we invited individual department heads to attend a meeting. These people were encouraged to plan out five to ten years and tell us their needs over this time span. Committee members, as well, were encouraged to come up with perceived needs, due to growth. Some items were based on substantiated fact and others on "what if" analysis with regard to population growth in Wells. For the most part, those who attended our meetings were new at such analysis. However, all our guests managed to withstand our questions and present a basic outline of needs/growth expectations. Some of the interviews indicated long overdue changes needed. The following is a list of subjects we have discussed, some in depth, some only in passing:

- Public Safety Building
- Traffic Congestion on Route 1
- Commercial Realty Development
- Industrial Development
- Sidewalks
- Street Lights
- Fire Service
- Police Service
- Purchase of Real Property for Future Town Needs
- School Buildings Including Administration
- Satellite Schools

We have recommended action on a police station and sidewalk construction. Now, we are looking into available property along Route 1 and adjacent to the railroad tracks, near the town dump.

A request has been made for us to work with the Town Planning Board and the S.M.R.P.C..

Future projects may result as we assume responsibility for more of Route 1 and we expand our residential and commercial base.

The committee encourages members of the community, as well as department heads, to come to our meetings. It is important to the planned growth of Wells that we have as much input as possible.

Respectfully submitted,

Gayle M. Asmussen-MacKilligan  
Chairwoman



## LAUDHOLM TRUST

In 1985 once again the majority of our funds went toward the purchase of the property. With the first 150 acres purchased in 1984, we have made \$120,000 in payments on the rest of the land and the buildings. The purchase will be completed on April 24, 1986.

Access to the property has been limited to one tour a week, on Wednesdays. After April 24th, access will be controlled by the Sanctuary Manager. His best estimate at the time this was written is that the Sanctuary will be open by appointment only until May 23rd. After that time there will be regularly scheduled times when the trails will be open - probably Wednesday through Sunday from 8:00 AM to noon and 5:00 to 7:00 PM. Nearly 1,000 people took tours of the farm and estuary last year, including two bus loads of people on a field trip from a national conference on wetlands and several school groups and clubs. We also participated in Coast Week, hosting a talk by Austin Williams, Estuarine Researcher with the Smithsonian Institute.

A visitor center, at our office 1/4 mile down Laudholm Farm Road on the left, was established with some modest displays and a small store. A parking area was provided this fall as a generous donation by Tilcon-Maine. (They have also pledged to construct the parking area for the Sanctuary next summer.)

Two trails, starting at the visitor center, have been cleared. There are no trail markers yet and some wet areas will need some work before the trails can be open permanently. Check with the Trust before taking the trails.

While most of our fundraising effort was directed toward acquisition, we are also looking toward the future. Trail construction was made possible through a \$20,000 grant from the Laird-Norton Foundation. We also received two grants to begin an endowment for educational programs - \$25,000 from the Christian Johnson Endeavor Foundation, and \$2,100 from one of our trustees, Doris Adams. She has set up two endowment funds: one in the name of Lynn Hendricks, the Trust's Administrative Coordinator, and the other in my name. It is her hope that others will add to these funds "as an expression of admiration for the work they have both done".

This will be the last report to the Town from Laudholm Trust. Next year the report will be titled "Wells National Estuarine Sanctuary" and will be written by Steve Meyer, our first Sanctuary Manager. Steve is a Town employee, paid with funds from the federal grant and the Trust. He began work January 6th.

Some people have asked about the construction of some new homes on Laudholm Farm Road. We did everything we could to

purchase these lots, but they were not available to us. We should be proud and thankful for the 250 acres and for the buildings we have been able to purchase. We have been successful with most of the most important land.

Respectfully submitted,

Morton K. Mather  
Executive Vice President

YORK COUNTY COMMUNITY ACTION CORP.

<u>PROGRAM</u>		<u>UNITS OF SERVICE</u>
Community Services (Outreach)	60	Households
Emergency Crisis Intervention Prog.	5	Households
Fuel Assistance	235	Households
Head Start	3	Households
Surplus Commodities Distribution	235	Households
Transportation		
Demand-Response	71,332	Passenger Miles
Special Services	168	Trips
Weatherization & Housing	36	Households
Operation Bundle-Up	21	Households
Heating System Improvement Prog.	9	Households
Women, Infants and Children (WIC)	74	Households

Total actual \$ value of services provided by York County  
Community Action Corporation to the Town of Wells: \$228,000

Marilyn G. Marlowe  
Assistant Director

## CABLEVISION REGULATORY COMMISSION

As this report is being written, New England Cablevision has nearly completed its second full year of service. The commission recognizes that the N.E.C. has become more of a professional operation and has been responsive to the commission's concerns.

As stated in last year's annual report, the Maine State legislature levied a 5% sales tax on all cable services other than the budget level. Last April the N.E.C. petitioned the commission for their first rate increase since N.E.C.'s initial proposal in 1981. This increase is attributed to the following: operating expenses, including wages, taxes and billing, maintenance costs and an 11.8% increase in copyright fees. The commission acknowledged that subscribers would demand accountability for such a large increase, and justifiably so. The commission enlisted the aid of two accountants, and after several meetings, reviewed N.E.C. financial statements along with rate increase proposals. They then agreed with most of the factors justifying the proposed rate increases.

<u>SERVICE</u>		<u>SERVICE</u>	
Budget	\$8.50	Home Box Office	\$9.95
Expanded Basic	2.75	Cinemax	8.95
Total	\$11.75	Home Theatre Network	6.95
		Showtime	9.95
Additional sets	3.25	Disney Channel	8.95
Remote control	2.50	New England Sports	9.95

These pay services have \$1.00 discounts applied if a subscriber has more than one.

Even with this new rate schedule N.E.C. is still priced comparably with other cable systems in this area. A rate comparison of other systems shows that the N.E.C. will be providing more services with significantly lower subscriber density per mile at similar rates. Before the decision was made, the commission reviewed previously discussed delays in N.E.C. construction timetables and other normal start-up problems. The commission feels that N.E.C. offers an exceptional channel lineup with quality pictures and good service, and a strong commitment to expand service in each town each year. The commission is satisfied with N.E.C.'s efforts to improve in responding to subscriber's complaints and public relations at the main office in Moody, Maine.

### EXPANSION COMPLETED BY MARCH 1985

York - Godfrey Cove Rd., Hoopershires Rd. Wells - Bald Hill Rd,  
Deer Run Road North Berwick - Lower Main St.

TO BE COMPLETED BY DECEMBER 15, 1985

York - Shore Rd. 1.7 miles (Bayberry Dr. Area), Organug Rd.  
(Winterbrook), Organug Land (York River Farms), Woodside Meadows  
(Phase II)

Wells - Wells Branch 9.2 miles, Old Route One North

North Berwick - Buffum Rd.

I would like to take this opportunity to thank my colleagues for their continuous support through this demanding and at times most difficult year. Also, a special thanks to York representative, Dick Lavery, for his services to the commission from the beginning to his retirement this year. His expertise will be missed. Also thanks to Donald Cole (York) in the handlings of all bills and the collection of the fees from each town.

Respectfully submitted

Bradford Goodale, Chairman

The Cable TV Regulatory Comm.  
Brad Goodale, Chairman (York)  
Raymond Squire (Wells)  
Wesley Barbor (Wells)  
Newell Perkins (Ogunquit)  
Marilyn Eichenblat (Ogunquit)  
Jerry Ballentine (N. Berwick)  
Charles Gaspar (N. Berwick)  
Richard Lavery (York) resigned

SUBSCRIBER COUNT BY TOWN  
PERIOD ENDING 31 OCTOBER 1985

<u>TOWN</u>	<u>BUDGET SERVICE</u>	<u>EXTENDED BASIC SER.</u>	<u>TOTAL</u>
Wells	340	1932	2272
Ogunquit	132	468	600
North Berwick	29	424	453
York	410	2352	2762
Totals	911	5176	6087



## WELLS SANITARY DISTRICT

It is with pleasure that the Trustees of the Wells Sanitary District present their annual report to the District's customers and the taxpayers of Wells.

During the past year the Board saw the completion of the John Street sewer project. This project entailed the installation of approximately five hundred feet of sewer line with appurtenances. The contractor was the R. J. Grondin Company of Gorham. The cost of the project was \$19,643. The project was paid for by John Street residents using the assessment method. This method assesses each John Street property owner an installation charge based on the amount of Linear frontage each resident owns abutting the new sewer line. This project has resulted in substantial improvement to the John Street resident's property at a modest cost, with no cost to the District's customers. It should be noted that the Maynard Street residents have also chosen to have a sewer line installed using the same method.

In the spring, the District applied for and received approval from the State, to land spread sludge on two local area hay fields. This program has been beneficial to both the District and the landowner. The landowner receives a valuable soil conditioner and the District disposes of its excess sludge at a very reasonable cost. If any landowners would like to be involved in the District's sludge disposal program, they are invited to contact the District office.

In June, the District purchased a computer system. The system that was chosen presently allows the District staff to do its own in-house sewer billing, accounting, and word processing. This system has capacity to also provide space for the District's operators to store their daily laboratory analyses as well as inventory of the wastewater treatment plant's spare parts.

Throughout the entire year a substantial amount of the Trustee's time was consumed by meetings with developers to discuss the impact that their developments would have on the District's system. The Board has taken great care to stay abreast of this unprecedented growth within the District's service area. The Board requires every developer to estimate the amount of wastewater that will be generated by their proposed development. With this knowledge, the Trustees can plan for the future growth of the wastewater treatment plant.

The Trustees retained the engineering firm of Jones and Beach to design a sludge dewatering system for the plant. The key component of the system is a sludge filter press which will separate excess water from the sludge. This will result in a 60 percent reduction in the liquid sludge that the District

will have to transport to its approved disposal site. This system will also increase the treatment plant's wintertime sludge capability by 300 percent.

The Trustees have also retained Jones & Beach Engineers to determine the most cost effective approach to increasing the design capacity of the treatment plant. This is in anticipation of the time when the future growth of the area requires an expansion of the treatment plant.

The Board of Trustees wishes to publicly congratulate the Superintendent and the employees of the Wells Sanitary District for their diligent effort in finding and implementing cost-saving measures in the operation of the District. Their effort is a major reason the Trustees have been able to prevent a sewer rate increase for the past three years.

The Board of Trustees held 12 regular meetings and 2 special meetings in 1985. The Board's meetings are slated in advance and the public is invited to attend.

Respectfully submitted,

Board of Trustees  
Wells Sanitary District

## KENNEBUNK, KENNEBUNKPORT AND WELLS WATER DISTRICT

The Kennebunk, Kennebunkport and Wells Water District was established in 1921 by an act of the Maine State Legislature. The District serves an area which includes the Towns of Kennebunk, Kennebunkport, Wells, Ogunquit, small portions of Arundel, Biddeford (Biddeford Pool) and York and is directed by a four member Board of Trustees, each elected from the Town of Kennebunk, Kennebunkport, Ogunquit and Wells.

As predicted in 1984, the demand for water has continued to grow and in 1985 a new record was set. The daily water consumption of 4,600,000 gallons set on July 20th exceeded the old record set in 1983 by 300,000 gallons.

The District began work on the Phase II construction program by installing a section of 16" transmission main on Route One in Ogunquit, connecting the Shore Road with the Berwick Heights Road. In addition, Water District personnel replaced a section of approximately 1,500 feet of 10" with 16" water main on Route 35 in Kennebunk north of the Landing Road. The existing 10", installed around 1910, was in poor condition and the new main improved the transmission of water to Kennebunk Lower Village, Kennebunk Beach, Kennebunkport and eventually to Biddeford Pool.

In 1983, approximately 11,000 feet of 20" main was installed along Route One in Wells. This improvement in the transmission of water proved invaluable during the record high demand period in July of 1985,

The District has been working diligently to improve water quality. In addition to installing new equipment to improve processing accuracy, several refinements have been made to the overall treatment process. Laboratory test results have confirmed that water quality has improved. Other changes at the Treatment Plant included the installation of two new high efficiency pumps to reduce electrical power costs.

A comprehensive groundwater protection program for the Branch Brook Aquifer is well underway.

This project is designed to accomplish the following:

1. Identify the limits (boundaries) of the aquifer.
2. Inventory the present zoning and land use ordinances that are now in effect for those aquifer areas.
3. Draft model protective land use and zoning ordinances to be presented to each community for consideration.

It is expected that the proposed land use regulations and zoning ordinances will be ready for town meetings in the spring of 1986.

Protection of the water source will assure a safe supply for future generations.

The District's new computer system designed to handle billing as well as perform a variety of other useful tasks will be on line sometime in February of 1986. This will provide the District and its customers with a more efficient and effective statistical and financial management system.

The District has been forced to make costly improvements to its water system to handle the increasing demand for water due to growth related developments. Since current water rates will not finance these capital improvement projects, the District would be forced to raise rates to finance the debt incurred. The Trustees have voted to proceed with a two part proposal for reducing this financial burden placed on its present customers.

Legislation has been drafted to allow for the establishment of a system development charge for all new customers and those existing customers who expand their facilities. Also, the District has made a recommendation to the Maine Public Utilities Commission to allow for a reduction in the investment, or refund, that is presently required for new main extensions.

Both of these proposals, if approved, will significantly reduce the need for future rate increases.

The Trustees appreciate the continuing support and cooperation of its customers, State and municipal officials, contractors, plumbers and employees of the District.

Respectfully submitted,

Elliot R. Levine, President  
Ronald R. Findlay  
Joseph F. Landry  
Bradford S. Sterl

1985 UNPAID REAL ESTATE TAXES AS OF 12/31/85

Acebo, Alexander	511.79
Adams, Stanley M & Judith E	644.07
Akerson, Joan M & Tivnan, Ann L	296.59
Aldridge, Milton L Jr.	432.62
Alexander, David	1.12
Anderson & Gray	175.06
Anderson & Gray	757.09
Anderson, Charles & Irma	151.64
Anderson, Edwin R	474.99
*Arcand, Raymond R Sr & Dorothy A	350.53
Atkinson Davis Co.	24.53
Audet, Daniel R & Rebecca J	526.28
Bagshaw, David A & Joyce L	567.54
Bailey, Edgar & Jeannette	284.33
Bailey, Est. of Russell F	663.43
Bailey, Leigh B & Bonnie A	726.98
Bailey, Robert & Sandra	306.63
Baker, Duane A & Anita C	1,067.06
*Baker, Raymond	136.03
Bannon, Robert D & Elizabeth L	117.08
Barron, Adelard & Theresa	485.03
Bartlett, Lois Ann	335.62
Bartlett, Lois Ann	175.06
Bartlett, Lois Ann	365.72
*Baston, Barbara Collins	754.86
*Baum, Nelson O & Enid A	576.46
Beamis, James E Jr & Shirley	280.98
Beaudet, Edward R	461.61
Bedirian, Charles & Ruth	724.75
Bemis, Richard & Beverly	231.92
Bennett, Edwin R & Robin D	568.65
Bergin, Edward B & Diana L	308.86
Bernstein, Roland	262.03
Berti, Robert	5.04
Beyea, John & Justine	422.59
Beyea, John W & Rita	554.16
Beyea, Michael G & Sheri M	234.15
Beyea, William & Elizabeth	522.94
Billings, Laurie	218.54
*Bilodeau, Eleanor A & Gerard	469.42
Blackburn, Steven R & Dawn	585.38
Blair, Robert & Marlene	4,591.57
Blouin, Richard R & Mary Ann	866.36
Bois, Realty	140.49
Bois, Richard J & Darlene	30.11
Bosine, Grethe D	16.73
Bourassa, Robert A	270.73
Bourne, Charles A Jr	551.93
Boyle, Lawrence A & Pamela J	860.78
Bradbury, Robert P, Raymond, Roland B	858.55
*Bradish, Stillman & Catherine	46.83



**Bradish, Stillman & Catherine	35.68
**Bradish, Stillman & Catherine	59.10
Braithwaite, Norman	323.35
Brazer, Norman O	320.01
**Brethauer, Larry & Frances M	398.06
Breton, Claude G & Holly	934.37
Breton, Reno J & Wilcox, Helen J	594.30
Bridges, Burleigh	284.33
Bridges, Florence	152.76
Bridges, Nancy K	429.28
Bridges, Nancy K	81.40
Bridges, Norman & Eleanor	519.59
Bridges, Rodney	221.89
Brock, Marsha D W	510.67
Brown, Evelyn	315.47
Brown, Evelyn M	214.53
Brown, Calvin C & Carolyn S	715.83
Brown, Ralph & Shirley	7.81
Bucklin, H. Roger	719.18
Burgess, Merle C	246.42
Buzzell, Gloria	569.77
**C & S Construction Inc.	22.26
**Cabara, William Sr & William Jr	1,670.27
Cadwell, Cecil W & Janice A	1,810.76
Cady, Edmund	80.28
Cahill, Thomas D	73.59
**Cahoon, Raymond & Ruth	715.83
Campbell, David G	117.08
Campbell, Est of Alonzo	180.63
Campbell, Kenneth	2,660.39
Campbell, Kenneth	841.83
Campbell, Paul	90.32
Caouette, Andrew	136.03
Carassai, George & Fredice	2.17
Carlo, Stephen J & Carol A	957.79
Cataldi, Scott A & Arthurlene	550.81
Chase, Peggy	440.43
Chase, Reginald & Barbara	206.28
Chase, Reginald L & Barbara	1,411.59
Chase, Richard & Elizabeth	822.87
Chase, Richard & Elizabeth	685.73
Chase, Richard M & Elizabeth	1,627.90
Chase, Reginald L & Barbara J	695.76
Chase, Richard & Elizabeth	267.60
Chase, Richard & Elizabeth	20.52
**Cheney, Lawrence & Gertrude	147.18
Chick, Michele	115.96
Chick, Carl & Jeanie	443.77
Cilly, William T & Caroline M	411.44
Clark, Charles M Jr	199.59
**Clark, Brian F	187.32
Clark, William G	1,460.65
Clements, Paul M & Denise I	103.70

Cleveland, Constance	566.42
Cloutier, Robert R & Joanne	506.21
Coastland Corp.	65.79
Coastland Corp.	11.15
Coastland Corp.	10.04
Coastland Corp.	11.15
Coastland Corp.	6.69
Coastland Corp.	63.56
Coastland Corp.	7.81
Coastland Corp.	6.69
Coastland Corp.	11.15
Coastland Corp.	6.69
Coastland Corp.	8.92
Coastland Corp.	95.89
Coastland Corp.	154.99
Coastland Corp.	1,311.24
Coastland Inc.	665.66
Cofferan, Arthur Sr	179.52
Coggeshall, Herbert Jr & Claire	217.43
Cohen, Barbara J & Ranier, Aimee S	266.49
Cohmar Associates Inc	148.30
Colby, Raymond W	265.37
Colby, Raymond	141.61
Coleman, Anthony J & Deborah L	438.20
Coleman, Lewis & Isabelle	297.71
**Coleman, Lewis & Isabelle	744.82
Colwell, Susan	671.23
Colwell, Susan A	267.60
Cooper, Elsie E & Wilkins, Eleanor	787.19
Corliss, James R & Joyce M	618.83
Cote, Andre J Jr & Rachel M	713.60
Cote, Philip & John	121.54
Cousins, Warren G & Helen J	829.56
Cowell, Susan	183.98
Coyne, Richard K & Pamela D	691.30
Crabtree, John A & Phyllis Ann	1,161.83
Creamer, Ursula	194.06
Crocker, Daniel E Sr & Lucille J	559.73
**Cunningham, James & Debra	250.00
Curtis, Kerry D	294.36
Cutting, C Wayne & Lena	607.68
DaSilva, Antonie & Amelia	4.15
D'Abate, Richard S & Bonnie A	220.78
Daigle, Richard & Brenda	799.46
Dauterly, Conrad	196.24
Davis, Elaine M	554.16
Davis, Robert & Beverly	568.65
Davis, Robert B & Beverly J	10.38
Deavilla, Edwin E	115.96
Decker, Carl & Phyllis	105.93
Degaetano, Robert F & Patricia	1,957.94
Degaetano, Robert F & Patricia	588.72

Delgaudio, Charles & Ruth	240.00
Delorey, Shawn P & Ilene D	534.09
Depadua, Peter D Jr & Sharon L	1,340.23
*Desario, Michael & Eleanor	554.16
Deshambault, Andre R & Kathleen	353.39
Desjardins, Alan & Linda	616.60
Desmarais, Roger J	695.76
Desroberts, Mary T & Henry, Paul T.	118.19
Dickson, Muriel	282.10
Dinsmore, Dennis G & Gallagher, Joan	3.77
**Dion, Albert & Doris M	1,258.84
*Dipadua, Peter & Virginia	959.16
**Disilva, James P & Maureen F	9.64
**DLD Associates	36.69
Dolan, Thomas G Jr & Margaret	88.09
Doran, Earl D & Angela D	88.09
Doty, Nancy	451.58
Doucette, Michael J & Lori A	664.54
Downs, Allen E & Linda	459.38
Downs, Russell	267.60
Downs, Russell P	757.09
Doyle, Estelle Barbara	17.84
**Dubois, Donald P & Theresa O	1,352.50
Duddy, George W & Linda R	522.94
**Dunn, Robert	267.60
Durham, Edward Jr & Micheline	732.56
Durham, Edward Jr & Micheline	245.30
Dutch, Timothy C	408.09
E R Jellison Realty	88.09
E R Jellison Realty	31.22
E R Jellison Realty	781.62
E R Jellison Realty	32.34
E R Jellison Realty	133.80
Eaton, Est. of Dorothy	45.72
Eaton, Est of Dorothy	304.40
Edwards, Thomas G	298.82
Ellis, William R & Saralu S	730.33
*Eldredge, Scott W & Heidi B	1,645.74
Elliott, Gus G Jr & Randi	187.32
Ellsworth, Paul	34.57
Elmore, Michael	121.54
E R Jellison Realty Inc	23.42
Erpenbeck, George A & June	541.89
Estes, Lucille I	506.21
Ezold, Wilfred & Blanche	1.21
Faskianas, Paula E & Webb, Walter	1,402.67
Faunello, Robert	94.78
Firnhaber, Phillip O & Claire P	485.03
Flanagan, D Bruce	59.10
Flanagan, Kirby & Donna	638.90
**Flannery, David W	97.01

*Fletcher, Gerard J & Celeste	166.89
Ford, Katherine M	148.30
Ford, Richard	1,524.21
*Foss, Jane	936.60
Fournier, Priscilla A	1,156.26
Fredette, Valmore & Cecile	437.83
Freeman, Melinda A & Russell	136.03
*Friot, Alan H & Helen	813.95
Gaffney, Marie	94.78
Gagne, Donald & Jeanette	545.24
Gagnon, Michael & Terry	315.55
Gambell, William G	78.05
Garnett, Raymond	283.21
Garnsey, Thomas & Jane	493.95
Gendreau, Maurice P & Edna B	662.31
GFG	540.78
GFG	54.64
GFG	560.85
GFG	532.97
GFG	56.87
GFG	56.87
GFG	56.87
Gilpatrick, Maurice M & Caroline J	509.56
Gnirk, Paul E & Marlene E	762.66
Goodale, Douglas	250.88
Goodwin, Lee & Doris	7.87
Gorman, Richard H & Ruth M	550.81
Graham, Kenneth J & Tammy L	230.81
Grant, Lawrence	778.94
Grasso, Mario	790.54
Graves, Jeff Michael	146.91
Gray, Elliott et als	566.42
Green, Ann K & William A	29.14
Greenwood, George & Laraine	470.53
Gregorie, Gertrude	15.67
Gregoire, Hrs of Godfi	350.11
Griffith, Nancy & West, Lillian	665.66
Grumbling, Vernon O & Audrey	583.91
Guarini, Richard R & Gail H	708.03
Gulf Bay Enterprises Inc.	4,242.58
Guyette, Ellsworth & Debra J	373.53
Hall, Sidney & Lorraine	1,220.93
Hall, Sidney M Jr & Rita L	770.47
Halpin, Robert & Nancy	21.31
Harding, Richard	109.54
Harding, Robert & Jacqueline	7.06
Harriman, Barry	34.57
Harriman, Richard & Sherry	50.18
Harriman, Robert	35.68
Harris, Edward J Jr	1,633.48
Harting, Bruce & Paula	247.53
Harton, Lucien R Jr	821.76

Haskell, Shirley	623.25
Hastings, William E Jr	614.37
Hatch, Est of Harold	1.12
Hayden, Paul L & Judith B	1,801.84
Hayes, Harold R & Hazel O	340.08
**Hayes, Walter & Myrtle	8.92
**Hayes, Walter & Myrtle	463.84
Haynes, Gordon E & Patricia A	441.54
Hazzard, Charles D & Jo Ann C	879.74
Heath, Alan S & Ronda J	447.12
Higgins, Mark A	257.02
Hildreth, Patricia R	641.13
Hilton, Barbara	61.33
Hilton, Donald R & Bessie M	298.82
Hilton, Elaine & Coombs, Harold	304.40
Hilton, Harry A & Grace M	226.35
Hilton, Thomas	258.68
Hines, Virginia S	68.02
**Hitchcock, George K & Rita M	595.41
Hobson, Richard & Eileen	138.26
Holman, Walter K	444.89
Holmberg, Fred B & Diane C	139.38
Holmberg, Fred B & Diane C	681.27
Holmes, Michael & Elizabeth	798.34
Holzwarth, Daniel J & Leslie J	564.19
Horne, Roland S	115.96
**Horne, Thomas L & Lorraine	903.15
Houde, David P & Jane	1,082.67
Howard, Michael & Deborah	548.58
Howe, John A & Lillian	1,383.72
**Howe, Robert D & Anna M	191.78
Hoyt, Shirley	120.42
Hubbard, Bessie	398.06
Hubbard, Vernon E Jr & Lois	792.77
Hubbard, Vernon E Jr & Lois	54.64
Hussey, Jolene	53.52
**Hutchins, Elmer C	241.96
**Hutchins, Elmer C	192.90
Jackson, John W Jr	396.94
**Jacobs, Russell Sr et al	1,462.88
Jacobs, Althea	24.53
Jacobs, Althea & West, James & Tilton, E. & West, R.	31.77
James, Vincent & Dorothy	565.31
Jeffers, Frederick	90.32
Jelleigh Realty Co.	54.64
Jelleigh Realty Co	92.55
Jelleigh Realty Co	42.37
E R Jellison Realty Inc	85.86
Jellison, Diane	131.57
Jellison, Diane	131.57
Jellison, Diane R	132.69
Jellison, Diane R	130.46
**Jellison, Diane R	132.69



Jellison, Diane R	16.73
Jellison, Diane R	113.73
Jeralds, Mark L & Chery1 J	505.10
Jimmo, Marlene	987.89
JLKRealty Trust	1,211.39
Johnson, Cynthia D	582.03
Johnson, David A	139.51
Johnson, Russell	78.05
Jonick, Inc.	2,236.69
Jutras, Philip L & Harriett B	223.64
Kashmiry, Amal	275.41
Kearns, Robert S & Anna M	720.29
Keats, Robert J	321.12
Kelby, William E & Linda Lee	710.26
Kellar, John W III & Nancy A	1,137.30
Kerr, David R Jr	712.49
Kett, Robert	1.79
**Keyes, Thomas H & Purington, Claudette	130.47
Keina, Douglas E & Terry L	388.02
Kimball, Caleb	226.35
Kimball, Steven & Diane	580.92
King, Philip & Delores	200.70
King, Phyllis	95.89
King, Sharon & Wayne	391.37
Kitchen, Deryl F & Delcina	716.95
**Kleiber, Marion	1,249.92
Knight, Goldie	333.39
Kooyoomjian, George C & Lucille	682.38
Lagueux, Julian	5.78
Lamb, Carole	532.97
Lambert, George A	623.28
Langill, Clayton	180.63
Langone, Anthony J & Maureen	241.96
Lappas, John & Fayne	1,323.51
Lappas, John & Fayne	1,688.11
Laraba, Natalie	401.40
Laraba, Natalie D	1,753.90
Larsson, Iris	394.71
Lau, Michale & Hung Wong	6.34
Lauletta, William M	583.15
Lauze, Albert & June	392.48
Lawrence, David A III & Dixie M	308.86
Lawyer, Richard & Michelle	500.64
Leblanc, David & Barbara	538.55
Leech, Barbara	962.25
Leonard, Paul & Lorraine	49.06
Lewis, Gordon C Jr & Donna L & Keen, Peter R	1,199.74
Libbey, Bryan	501.00
Libby, Philip A & Linda	884.20
Libby, Richard J	412.55
Littlefield, Daniel	529.63

Littlefield, Hrs of Philip	309.97
Littlefield, Hrs of Philip	256.45
Littlefield, Irene A & Welch, Nettie	798.34
Litvinchyk, Jane	738.13
Lord, Geoffrey	5.20
Lorenson, Charles & Susan	485.03
Lovewell, Leroy	126.00
Lynch, R J & C A & Mathews, E A	750.40
Lyons, Michael J & Patricia	136.07
MacDougal, Raymond G & Gionet, Alex J	1,225.39
Mackie, Mildred S	165.02
McPherson, Robert	112.62
Maher, Dennis B & Jean	616.18
Mailloux, Est of Laura M	208.51
Mainline Store Fixtures Inc	1,359.19
**Malia, Richard E & Patricia	777.16
Malik, Edward & Davis, Ann T	2.04
Manley, Franklin D & Beverly	597.64
Manomet Corp	131.57
Manomet Corp	2.23
Marcotte, Alice A	122.72
Marshall, Eva L	331.15
Martel, Dennis & Mary	462.73
Martel, Scott T & Joy M	113.73
Martin, Thomas G & Edythe L	418.13
Masteller, Gene W & Nancy J	1,285.60
Matthews, Merton E & Diana M	298.82
McAnespie, James	94.78
McAnespie, Jim	94.78
*McCarthy, Bernard	655.62
McClean, Ralph L & Mitzi L	446.00
McDaniel, Carl B & Julie A	551.93
McDermott, John G & Brenda P	585.38
McDonald, Leigh	94.78
McDonald, Leigh	94.78
McGee, Robert F & Katherine	683.50
McHale, Robert M & Carol A	602.10
McInnis, David & Helen	146.07
McInnis, David & Helen	209.62
McLaughlin, Keith	121.54
McLean, Est of Earl	1,075.98
**McMahan, Walter J & Shirley A	509.56
McNally, Pamela J	685.73
McPherson, Donald & Diane	291.02
McPherson, Marie J & Christine & Litchfield. G & H	177.29
McPherson, Marie J & Christine & Litchfield, G & H	754.86
Melanson, Alice	330.04
Menard, Roland R & Lynne R	84.74
Mercier, David G	462.73
Merrill, Richard K	560.85
Michaud, Edward & Maxine	640.01
Mills, Gerald	859.67

**Mitchell, Joyce A	672.35
Montmarquet, Frank & Linda	503.93
Moody, Joseph et als	362.38
Moore, Edgar	118.48
Moore, H Daniel & Ann P	788.31
Morency, Raymond & Diane	15.61
Morency, Raymond & Diane	15.61
Morey, William E Jr & Jeanne	629.98
Morgridge, David	549.70
Morino, Vincent	1,175.21
Moulton, Clarence L & Elmer	918.76
Moulton, Kenneth E & Corinne E	442.66
Muller, Annie	898.69
Murphy, F & L	.48
Murphy, Emmett J & Louise A	1.39
Myers, Flora	224.12
Nadeau, Roland D & Susan P	532.97
Nason, George H	323.35
Neill, E Kenneth & Virginia	538.55
Nero, Joseph & Maria	671.23
Nichols, Alwynne R	25.65
**Nichols, Sandra A	311.60
Norberg, Michael & Virginia	190.67
Norberg, Michael E & Virginia R	146.07
Norton, Francis	233.04
O'Brien, Carol A	774.93
O'Leary, Timothy J & Andrea M	11.67
One Hundred Acres Inc	618.83
**Ott, David N	144.95
Outdoor World Corp	7,809.46
Paine, Richard B	570.88
Palermo, Felix & Sullivan, Irene	619.94
Paquette, Ernest & Dora	257.57
Paris, Paul	403.63
Partee, Jane M	623.29
Payeur, Richard	70.25
Peasley, Carol J	458.27
Perfect, Beatrice A	138.26
Perfect, David	336.73
Perfect, Ernest	111.50
Perkins, Caroline	199.59
Perkins, Margaret	764.89
Peschel, Kenneth R & Hilda L	937.05
Peters, Edward C & Donna J	203.58
Phillips, Richard L & Jeannie	678.26
Pitt, David	24.48
Pitt, David	4.46
**Plamondon, Hrs of Geo	9.53
Pollock, Robert C	527.40
Poulin, Robert J & Margaret M	1,569.92

Poulin, Robert J & Margaret M	119.31
Praderio, Paul & Jeanette	1.40
Pratt, Sharon	436.32
Prentice, Steven E & Joan M	614.37
**Preo, Patricia P	31.29
Proach, Joseph & Jean	274.60
Procker, Harry N & Philip R	589.84
Provencher, Robert & Barbara	519.59
Provencher, Roger L & Kathleen A	573.11
**Pulire, Michael J & Cindy H	573.11
Raffa, Frank P	71.36
Rametta, John S	41.26
Redlon, Maynard E & Mildred L	278.75
Reed, Robert E & Marcia C	569.77
Reil, Clifford & Dorothy	611.02
Remey, James S & Sheila A	177.75
Renner, Allen	1,312.36
Rhodes, Roland & Joan	245.30
Rhodes, Roland E	17.84
Rider, John E & Beverly A	606.56
Risley, Marie K	697.99
Roberge, Edward	118.19
Roberts, Barry L & Phyllis I	414.78
Robinson, Judy Ann	490.60
Robson, J Donald & Sandra	1,520.86
Robson, J Donald & Sandra	277.64
Ross, Carl	128.23
Ross, Harry & Deanna L	292.64
Rouleau, Gerard	274.29
Rowe, Alton J Jr	548.58
Rundlett, Doanld C & Nancy J	356.80
Ryan, Edward	304.60
Salvato, John G Jr & Marcia E	1,808.53
Sampson, Aura	657.85
Sauer, Hans & Kitt, Robert	26.09
Shcettino, Richard P	435.97
Schofield, David J & Lori A	570.88
Searles, Claude & Theresa	283.21
Searles, Ronald	323.35
Searles, Thomas R & Linda S	583.15
Seavey, Elmon E	321.12
Sevigney, David	419.24
Sevigney, William	384.68
Shackford, Robert L	479.45
Sheldon, Barbara	1,020.23
Shepard, Dexter & Frances	691.30
Shore Development Corp	2,158.64
Shugrue, John J & Anne D	997.93
Simpson, Scott	197.36
Skowronski, Chester	94.78
Smith, Alvin N	247.32

Smith, Charles E & Carline E	1,422.74
Smith, Dale S & Charlene G	515.13
Smith, Daniel T	27.88
Smith, Elaine	516.42
Smith, Elmer J & Claire A	428.16
Smith, Gladys	561.96
Smith, Joseph Jr & Victoria	212.97
Smith, Joseph Jr & Victoria	1,059.25
Smith, Marilyn L	566.42
Smith, Roy J & Anne P	536.32
Smith, Wayne P & Marilyn F	1,131.73
St. Hilaire, Ronald & Sandra	644.47
Staples, Beverly B	141.61
State Holding Co.	412.55
Stevens, Elwyn	101.58
Stevens, Elwyn	120.42
Stevens, Percy W & Rita E	524.05
Stevens, Percy W	42.37
Stevens, Percy W	190.67
Streeter, Donald W & Rolande	98.12
Sturtevant, David & Vicki	231.92
Sturtevant, Raymond	108.16
Stutes, Judy	64.79
Sullivan, Richard P & Pamela	935.49
Swanson, Richard M & Swanson, Daniel C & Gail	262.03
Sweeney, Norman D	92.55
John Swenson Granite Co	556.39
John Swenson Granite Co.	803.92
Tarling, Ernest E	538.55
Taylor, Robert	51.29
Tebbetts, Barbara L	350.11
Theriahult, Estelle M	597.64
Thibeault, Leo & Jolene	44.46
Thompson, Deanna	682.38
Tobey, Est. of Leland	299.94
Tobey, Est. of Leland	132.69
Tobey, Hazel V	151.64
Tobin, Daniel Jr	586.49
Towns, Shirley	371.30
Toye, James & Joyce	1,005.73
*Tracey, Lawrence & Bobbi	391.72
Trafton, Charles	574.23
Trafton, Charles	447.12
Trafton, Charles	112.62
Trafton, Charles	27.88
Trafton, Larry T & Deborah	366.84
Tucker, Est of Clarence	173.94
Tufts, Craig & Karen	238.14
Tufts, Geraldine B	531.86
Tufts, Hazen & Joanne	677.92
Tufts, Vicki Lynn West	64.67
Tully, Stephen	45.72
Tuttle, Ruth E	401.40



Vacation Fun Inc	832.91
Vacation Fun Inc	972.28
Vacation Fun Inc	832.91
Vacation Fun Inc	972.28
Vacation Fun Inc	771.58
Vacation Fun Inc	832.91
Vacation Fun Inc	771.58
Vanentinas, Henry R & Pamela	1.01
Veroneau, Claire	131.57
**Veterans of Foreign Wars Post #4485	442.66
Wallace Gladys	156.10
Walloff, Velma & Stanley	549.70
Ward, James Jr	207.39
Watson, James & Allayne	560.85
Webber, Joseph L & Bernice	346.77
Webber, Thomas L & Dorothy I	316.66
Webster, Richard J III	462.73
Webster, Gail K	742.59
Welch, George Jr	221.89
Welch, Bruce Allen	94.78
Welch, Douglas	526.28
Welch, Fred	60.21
Welch, George L & Elda	261.06
Welch, James	91.43
Welch, James	117.08
Wesinger, Richard	94.78
Wesinger, Richard	94.78
West, Barbara	405.86
West, Barbara	201.82
West, Randolph	124.88
**White, Edward & Estelle	39.53
Whiteman, William & Mary	91.43
**Whiting, Kathleen J	467.89
Whitman, Ralph & Nancy	201.82
Whitney, Hrs of H I	112.62
Willard, Isabelle M	1,311.24
Wilson, Roy L & Patricia E	825.10
Winograp, Elliot	93.66
Wirling, Donna	165.02
Worcester, Richard	517.36
Worthley, George S & Patricia	541.89
Wright, Judith Ellen	598.76
Wright, Robert W	551.93
York Realty	118.19
York Realty	112.62
York Realty	118.19
York, Harry B	293.25
Zinor, Holly	493.95
	<hr/>
	\$284,642.29

1985 UNPAID PERSONAL PROPERTY TAXES AS OF 12/31/85

Amrol, Marcel	44.83
Anuszewski, Edward & Robert	11.15
Armstrong, Arthur A	46.83
G H Bass Co	51.07
Boragine, Ralph H	40.14
Breen, John	10.04
Brewer, Robert & Christine	20.13
Brown, Bruce	73.53
Brown, Robert	172.83
Burgess, Merle C	26.15
C B Frame Co Inc	51.79
Cabana, William & Lou Ann	22.52
Campbell, Robert S	11.15
Chase, Richard & Elizabeth	61.47
Clume, James	33.45
Conroy, Michael & Ann	34.34
Copper, Arthur	87.53
Cosmenelli, John	89.20
Coty, Richard	80.28
Coulter Leasing Corp	501.75
Dahood, Michael	26.72
Daughan, Frances E	24.28
Degaetano, Robert F & Patricia	20.07
Demeo, Rosemarie	46.94
Dionne, E Michael	51.10
Dorfman, Irvin	958.71
Dube, Leo A	17.84
Duffy, Thomas	38.50
Eastern Refrigeration	13.38
Electro Games Co	130.68
Fellows, Walter	53.52
Ferris Music Co Inc	39.25
Finney, Susanne & Leroux, L	27.88
Formfit Rogers Inc	41.27
Fournier, Norman & Patricia	15.79
Fournier, Priscilla	21.35
*Foust, John	41.75
Garriery, Roger P	46.38
Gilmartin, Robert J	47.95
Gorre, Ronald	44.60
Hammond, Robert L	14.25
Hannem, James C	32.06
Hartnett, Frank	37.11
Helie, Joseph T	46.22

Henri's Restaurant Inc	600.34
Hollis, Gorden	14.50
Hubbard, Vernon	43.06
Integrity Credit Corp	57.98
Janco, Hank	33.45
Kendrick, Doris	17.84
Lappas, John & Fayne	33.45
Lambert, Priscilla	31.50
Larochelle, Robert	37.63
Lawler, Harry	98.79
Leduc, Raymond	16.73
Leech, Barbara C	45.72
**Levesque, Donald	104.03
Licciardello, Joseph	33.45
MacZuba, Raymond	58.82
Magliaro, Joseph A	52.41
Maine Vending Company	76.60
Marois, Paul	35.68
Masteller, Eugene & Nancy	53.69
Moody, Peter & Glenis	56.20
Moroney, Ronald	75.82
Moulton's Garage Inc	40.46
Munroe, David E	96.29
Newkuckatz, Barbara H	30.66
Nichols, Arthur & Elinor	25.09
Nilo, Richard C Jr	33.45
Oakhurst Dairy	28.99
Parren, Thomas	34.06
Pizza World Inc	217.01
Plourde, Raymond	52.74
Poli's	296.59
Racine, William	25.12
Rice, Karl & Elsie	16.73
Scanlon, Richard & Joan	56.08
Skowronski, Chester	25.65
Souda, Charles	33.76
Steele, Emile	20.63
Stricklnad, Ralph	28.43
Taylor, James	54.97
Theralease Co	26.76
Trafton, Charles	332.94
Tri Continental Leasing	84.74

Wall, Robert	57.46
Warner, Paul	195.01
Wessinger, Richard	55.75
Wetterau Inc	627.75
Whiteman, William P	52.72
Wish, Lynn	14.50
Wornat Leasing Corp	178.40
Zahares IGA	752.89
Zielinski, Steven & Valerie	22.12
	<hr/>
	\$8,403.22

1985 UNPAID SUPPLEMENTAL TAXES AS OF 12/31/85

Aubut, Irene	5.58
Belanger, Roger	6.69
Blair, Robert	124.88
Boudreau, Richard & Katherine	149.41
Bourassa, Gary	263.14
Dalton, Gerald L Jr & Kimberlu A	506.21
Delapa, Leo	133.80
Eldridge, Roderick H & Helen	142.72
Eldridge, Roderick H & Helen	141.60
Elkins, Scott	191.78
Gendreau, Maurice & Edna	62.44
Gingras, Martin	17.84
Goodwin, Jeffrey & Leisa A	243.73
Horne, Thomas B & L Lorraine	227.46
Johnson, William	356.80
Laraba, Margaret & Salisbury, Evelyn	8.92
Lewis, Gordon C & Donna L	17.84
Morin, Gerald	22.30
Morrissey, William	15.61
Quinton, Noel & Jacqueline E	44.99
Rhuda, Bruce E & Linda E	643.36
Sampson, Aura	136.03
Smith, Wayne P & Marilyn F	8.92
Stevens, Bernadette M	17.84
Sullivan, Helen E & Burke, Joan M	17.84
**White, William J & Dorothy A	508.44
**Willey, Christopher D	3.35
**Yorke, George Jr & Joan A	2.96
	<hr/>
	\$4,022.48

TOWN OF WELLS, MAINE

General Purpose Financial Statements

Year Ended December 31, 1985

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Auditors' Report

Financial Statements

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Analysis of Taxes Receivable	5



TOWN OF WELLS, MAINE

Combined Balance Sheet

All Fund Types and General Long-Term Debt  
Group of Accounts

December 31, 1985

	Governmental Funds		
	<u>General</u>	<u>Capital Project</u>	<u>Special Revenue</u>
<u>ASSETS</u>			
Cash	\$ 22,810	\$ -	\$ -
Savings, U.S. Treasury Bills and money market accounts	726,600	13,621	347,858
Investments (approximate market \$31,886)	770	-	-
Taxes receivable, less estimated uncollectible taxes of \$25,000	299,878	-	-
Tax liens receivable	59,827	-	-
Tax acquired property	3,569	-	-
Accounts receivable	-	-	-
Municipal owned property	-	-	-
Due from federal and state governments	-	-	34,858
Amount to be provided for retirement of general long-term debt	-	-	-
	<u>\$1,113,454</u>	<u>\$13,621</u>	<u>\$382,716</u>

LIABILITIES AND FUND BALANCES

Liabilities			
Accounts payable	\$ 32,168	\$ -	\$ -
Town of Ogunquit	428	-	-
Deferred revenue			
Property taxes	318,603	-	-
General long-term debt payable (Note 2)	-	-	-
Fund balance			
Reserved for endowment	-	-	-
Unreserved			
Designated	-	13,621	368,026
Undesignated	762,255	-	14,690
	<u>\$1,113,454</u>	<u>\$13,621</u>	<u>\$382,716</u>

See notes to financial statements.

## Exhibit A

Bayley Trust Fund	General Long-Term Debt Group of Accounts	Totals (Memorandum Only) December 31,	
		1985	1984
\$ -	\$ -	\$ 22,810	\$ 24,910
2,313	-	1,090,392	1,165,743
70	-	840	840
-	-	299,878	326,926
-	-	59,827	57,009
-	-	3,569	1,944
-	-	-	12,831
-	-	-	56
-	-	34,858	28,523
-	590,000	590,000	670,000
<u>\$2,383</u>	<u>\$590,000</u>	<u>\$2,102,174</u>	<u>\$2,288,782</u>
\$ -	\$ -	\$ 32,168	\$ 44,444
-	-	428	1,454
-	-	318,603	334,971
-	590,000	590,000	670,000
2,383	-	2,383	2,280
-	-	381,647	349,966
-	-	776,945	885,667
<u>\$2,383</u>	<u>\$590,000</u>	<u>\$2,102,174</u>	<u>\$2,288,782</u>

TOWN OF WELLS, MAINE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Fund Types

Year Ended December 31, 1985

	Governmental Funds		
	General	Capital Project	Special Revenue
Revenues			
Property taxes	\$4,261,921	\$ -	\$ -
Excise taxes	455,187	-	-
Intergovernmental revenues	181,838	25,887	187,892
Licenses and permits	58,200	-	-
Fines	5,824	-	-
Charges for services	102,733	-	4,915
Interest income	117,024	3,132	30,966
Sale of Town-owned land and equipment	10,516	-	-
Cable TV	14,885	-	-
Animal control	2,500	-	-
Miscellaneous	66,669	-	-
Total revenues	<u>5,277,297</u>	<u>29,019</u>	<u>223,773</u>
Expenditures			
Current			
General government	655,191	-	20,087
Public safety	812,433	-	-
Social services	151,840	-	-
Public works	512,427	-	-
Debt service	190,089	-	-
Boards and committees	11,729	-	-
Education	2,830,451	-	-
County tax	156,425	-	-
Wells Harbor	16,911	-	-
Capital outlay	-	44,766	204,781
Total expenditures	<u>5,337,496</u>	<u>44,766</u>	<u>224,868</u>
Excess of revenues over (under) expenditures	<u>(60,199)</u>	<u>(15,747)</u>	<u>(1,095)</u>
Other financing sources (uses)			
Proceeds from General Obligation Bonds	-	-	-
Operating transfers in	175,000	-	170,946
Operating transfers out	(170,946)	-	(175,000)
Total other financing sources (uses)	<u>4,054</u>	<u>-</u>	<u>(4,054)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(56,145)</u>	<u>(15,747)</u>	<u>(5,149)</u>
Fund balances, January 1, 1985	<u>818,400</u>	<u>29,368</u>	<u>387,865</u>
Fund balances, December 31, 1985	<u>\$ 762,255</u>	<u>\$ 13,621</u>	<u>\$ 382,716</u>

See notes to financial statements.

## Exhibit B

Bayley Trust Fund	Totals (Memorandum Only) December 31,	
	1985	1984
\$ -	\$4,261,921	\$3,718,388
-	455,187	380,848
-	395,617	339,097
-	58,200	26,330
-	5,824	2,569
-	107,648	80,625
123	151,245	158,480
-	10,516	68,303
-	14,885	-
-	2,500	-
-	66,669	53,382
<u>123</u>	<u>5,530,212</u>	<u>4,828,022</u>
-	675,278	553,723
-	812,433	707,470
-	151,840	123,706
-	512,427	407,584
-	190,089	87,595
-	11,729	12,973
20	2,830,471	2,471,978
-	156,425	147,799
-	16,911	11,117
-	249,547	684,886
<u>20</u>	<u>5,607,150</u>	<u>5,208,831</u>
<u>103</u>	<u>(76,938)</u>	<u>(380,809)</u>
-	-	570,000
-	345,946	197,772
-	345,946	(197,772)
-	-	570,000
103	(76,938)	189,191
<u>2,280</u>	<u>1,237,913</u>	<u>1,048,722</u>
<u>\$2,383</u>	<u>\$1,160,975</u>	<u>\$1,237,913</u>

## TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
Revenues			
Property taxes	\$4,160,274	\$4,261,921	\$101,647
State revenue sharing	170,463	181,838	11,375
Town clerk fees	5,000	6,602	1,602
Plumbing and building permits	12,500	58,200	45,700
Parking fees	45,000	79,732	34,732
Fines	2,000	5,824	3,824
Interest income	115,000	117,024	2,024
Wells Harbor	11,013	11,013	-
Excise taxes	325,000	455,187	130,187
Administrative receipts	5,000	5,386	386
Sale of Town-owned land and equipment	-	10,516	10,516
Animal control	2,500	2,500	-
Cable TV	10,000	14,885	4,885
Miscellaneous	-	66,669	66,669
Total revenues	<u>4,863,750</u>	<u>5,277,297</u>	<u>413,547</u>
Expenditures			
General government			
Administration	197,257	216,602	(19,345)
Assessor	54,190	56,672	(2,482)
Town clerk	40,424	37,485	2,939
Code enforcement	37,995	38,472	(477)
Employee fringe benefits	223,170	206,451	16,719
Insurance	88,635	74,232	14,403
Town Hall maintenance	24,245	24,148	97
Surveys and appraisals	4,000	1,129	2,871
	<u>669,916</u>	<u>655,191</u>	<u>14,725</u>

See notes to financial statements.



TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<u>Public Safety</u>			
Police	\$ 384,932	\$ 403,182	\$(18,250)
Wells Corner Hose Company	93,903	98,418	(4,515)
Wells Beach Hose Company	84,065	81,717	2,348
High Pine Hose Company	9,569	11,329	(1,760)
Wells Branch Hose Company	8,072	8,335	(263)
Hydrant rental	90,720	90,720	-
Street lighting	72,515	62,861	9,654
Life saving	36,900	37,086	(186)
Animal control	5,975	6,387	(412)
Fire inspection	1,000	708	292
Clam conservation	5,500	4,688	812
Public safety building	5,050	3,991	1,059
Tree pruning	1,250	1,060	190
Ambulance training	-	1,951	(1,951)
	<u>799,451</u>	<u>812,433</u>	<u>(12,982)</u>
<u>Social Services</u>			
Library maintenance	49,545	47,490	2,055
Library books	12,500	12,617	(117)
Welfare	30,000	27,835	2,165
Recreation	30,660	29,253	1,407
Information Bureau	9,008	7,844	1,164
York County Community Action	3,850	3,850	-
Meals on wheels	2,490	2,494	(4)
Waban bus	900	900	-
Ocean View Cemetery	800	800	-
Senior citizens	600	600	-
Memorial Day	300	300	-
American Legion	200	200	-
Armed services	150	150	-
Waban projects	651	651	-
Civil Defense	100	-	100
York County Home Care Service	931	931	-
York County Health Services	9,500	9,500	-

See notes to financial statements.

TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<u>Social Services (Concluded)</u>			
Maine Development Foundation	\$ 200	\$ 200	\$ -
Creative Work Systems	1,250	1,250	-
Moody School roof	1,450	1,450	-
Caring Unlimited	400	400	-
Day One	100	100	-
York County Counseling Services	1,000	1,000	-
Combat	25	25	-
Historical Society	2,000	2,000	-
	<u>158,610</u>	<u>151,840</u>	<u>6,770</u>
<u>Public Works</u>			
Rest rooms	12,050	12,231	(181)
Highway	416,695	365,200	51,495
Beach cleaning	5,750	1,838	3,912
Solid waste transfer and recycling facility	43,000	61,677	(18,677)
Seawall and bridge repairs	21,600	21,573	27
Parking lots	9,860	7,818	2,042
Landfill closeout	90,700	42,090	48,610
	<u>599,655</u>	<u>512,427</u>	<u>87,228</u>
<u>Debt Service</u>			
Municipal indebtedness	80,000	80,000	-
Interest on bonds and notes	120,183	110,089	10,094
	<u>200,183</u>	<u>190,089</u>	<u>10,094</u>
<u>Boards and Committees</u>			
Planning	3,215	4,243	(1,028)
Appeals	4,400	3,329	1,071
Personnel	550	500	50
Site review	2,250	3,088	(838)
Conservation	831	569	262
	<u>11,246</u>	<u>11,729</u>	<u>(483)</u>

See notes to financial statements.

TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<u>Education</u>	<u>\$2,830,451</u>	<u>\$2,830,451</u>	<u>\$ -</u>
<u>County Tax</u>	<u>156,425</u>	<u>156,425</u>	<u>-</u>
<u>Wells Harbor</u>	<u>11,013</u>	<u>16,911</u>	<u>(5,898)</u>
Total expenditures	<u>5,436,950</u>	<u>5,337,496</u>	<u>99,454</u>
Excess of revenues over (under) expenditures	<u>(573,200)</u>	<u>(60,199)</u>	<u>513,001</u>
Other financing sources (uses)			
Operating transfers in	175,000	175,000	-
Operating transfers out	<u>(101,800)</u>	<u>(170,946)</u>	<u>(69,146)</u>
Total other financing sources	<u>73,200</u>	<u>4,054</u>	<u>(69,146)</u>
Excess of revenues over (under) expenditures and other sources	<u>(500,000)</u>	<u>(56,145)</u>	<u>443,855</u>
Fund balance, January 1, 1985	<u>818,400</u>	<u>818,400</u>	<u>-</u>
Fund balance, December 31, 1985	<u>\$ 318,400</u>	<u>\$ 762,255</u>	<u>\$ 443,855</u>

See notes to financial statements.

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1985

1. Summary of Significant Accounting Policies

A summary of significant accounting policies employed in the preparation of the financial statements follows:

A. Fund Accounting

Financial activities are recorded in the individual funds or group of accounts described below, each of which is deemed to be a separate accounting entity.

General Fund

Transactions related to resources obtained and used for delivery of services traditionally provided by a municipal government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, highways and streets, public works, education and recreation.

Capital Project Fund

Transactions related to resources obtained and used for the acquisition, construction or improvement of major capital facilities are accounted for in the Capital Project Fund. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants.

Special Revenue Funds

Special Revenue Funds are used to account for Federal Revenue Sharing and funds appropriated from the General Fund restricted to expenditure for specified purposes.

Trust Fund

Restricted funds for which the Town has a fiduciary responsibility are accounted for in the Trust Fund.

B. Long-Term Liabilities

Long-term liabilities expected to be repaid from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. An account group is not a "fund." It is concerned only with the measurement of financial position and not with measurement of results of operations.

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1985

1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to meet expenditures. Taxpayer-assessed income and gross receipts are considered "measurable" when in the hands of the Town and are recognized as revenue at that time.

Deferred property tax revenue represents unpaid taxes and related liens collected sixty-one or more days after year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Materials and supplies are considered expended when purchased and inventory is not reflected in the financial statements.

D. Investments

Investments are stated at cost.

E. Municipal Pension Plan

All Town employees are covered by the Maine State Retirement System. Pension costs to the Town are actuarially determined by the state. Prior service costs are being amortized over fifteen years.

F. Budgetary Accounting

General governmental revenues and expenditures are accounted for in the General Fund and are controlled by a budgetary accounting system in accordance with legal requirements.



TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1985

2. General Long-Term Debt Payable

A summary of outstanding bond and notes payable follows:

<u>Purpose</u>	<u>Issue Date</u>	<u>Rate</u>	<u>Annual Maturity Dates</u>	<u>Unpaid Balance</u>
Solid Waste Trans- fer/Recycling Facility	4/25/84	5.9-8.75%	\$60,000 annually October 25, 1986- 1988 and there- after \$55,000 annually through October 25, 1994	\$510,000
Water Main Construction	7/16/79	7.25%	\$10,000 semiannu- ally through July 16, 1989	<u>80,000</u>
				<u>\$590,000</u>

3. Pension Expense

Total pension expense of the General Fund amounted to \$55,635 during the current year. There was no accrued prior service cost at June 30, 1985, the date of the most recent valuation. At December 31, 1985, net assets available for benefits total \$1,164,587 and the actuarial present value of accumulated plan benefits are \$1,086,068. The actuarially computed value of vested benefits has not been determined. The Town's policy is to fund pension costs accrued.

## TOWN OF WELLS, MAINE

Cash Receipts and Disbursements  
All Funds

Year Ended December 31, 1985

	Balance January 1, 1985	Receipts	Disbursements	Balance December 31, 1985
General Fund	\$ 799,733	\$6,441,814	\$6,492,137	\$ 749,410
Capital Project Fund	29,368	29,019	44,766	13,621
Special Revenue Funds	359,342	388,384	399,868	347,858
Trust Fund	2,210	123	20	2,313
	<u>\$1,190,653</u>	<u>\$6,859,340</u>	<u>\$6,936,791</u>	<u>\$1,113,202</u>

## TOWN OF WELLS, MAINE

## Cash Reconciliation - All Funds

Year Ended December 31, 1985

	General Fund	Capital Project Fund	Special Revenue Funds	Trust Fund
Balance per bank, December 31, 1985	\$276,208	\$13,621	\$347,858	\$2,313
Add deposits in transit	38,060	-	-	-
Deduct checks outstanding	<u>(56,163)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash on deposit	258,105	13,621	347,858	2,313
U.S. Treasury bills	490,925	-	-	-
Cash on hand	<u>380</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance per books, December 31, 1985	<u>\$749,410</u>	<u>\$13,621</u>	<u>\$347,858</u>	<u>\$2,313</u>

TOWN OF WELLS, MAINE

Combining Statement of Revenues, Operating Transfers,  
Expenditures and Changes in Fund Balances  
Special Revenue Funds

Year Ended December 31, 1985

	DOT Block Grant	Equip- ment	State Aid Highway Construc- tion	Fire Truck and Equip- ment	Harbor Con- struc- tion	Sick Leave
Revenues						
Federal and state grants	\$ 69,322	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	10,076	3,193	-	5,238	4,187	1,251
Rent	-	-	-	-	4,915	-
	79,398	3,193	-	5,238	9,102	1,251
Expenditures	23,127	39,613	17,041	125,000	-	-
Excess of revenues over (under) expenditures	56,271	(36,420)	(17,041)	(119,762)	9,102	1,251
Other financing sources (uses)						
Operating transfers in	-	88,800	-	75,000	-	1,527
Operating transfer out	-	-	-	-	-	-
Total other sources	-	88,800	-	75,000	-	1,527
Excess of revenues and other sources over (under) expenditures and other uses	56,271	52,380	(17,041)	(44,762)	9,102	2,778
Fund balances, January 1, 1985	94,032	22,598	17,041	55,123	49,551	14,795
Fund balances, December 31, 1985	<u>\$150,303</u>	<u>\$ 74,978</u>	<u>\$ -</u>	<u>\$ 10,361</u>	<u>\$58,653</u>	<u>\$17,573</u>

## Schedule 1

Federal Revenue Sharing	Recre- ation	Forestry Build- ing	Property Revalua- tion	Town Maps	Coastal Program	Totals Year Ended December 31,	
						1985	1984
\$ 118,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,892	\$ 192,347
2,734	190	3,956	-	46	95	30,966	35,155
-	-	-	-	-	-	4,915	4,146
121,304	190	3,956	-	46	95	223,773	231,648
-	-	-	20,087	-	-	224,868	153,874
121,304	190	3,956	(20,087)	46	95	(1,095)	77,774
1,119	3,000	-	-	-	1,500	170,946	54,708
(175,000)	-	-	-	-	-	(175,000)	(143,064)
(173,881)	3,000	-	-	-	1,500	(4,054)	(88,356)
(52,577)	3,190	3,956	(20,087)	46	1,595	(5,149)	(10,582)
67,267	-	46,822	20,087	549	-	387,865	398,447
\$ 14,690	\$3,190	\$50,778	\$ -	\$595	\$1,595	\$ 382,716	\$ 387,865

## TOWN OF WELLS, MAINE

Schedule 4

## Property Valuation and Taxes Assessed

Year Ended December 31, 1985

Assessed valuation	
Real estate	\$365,210,000
Personal property	<u>16,525,427</u>
Total assessed valuation	381,735,427
Tax rate per \$1,000	<u>11.15</u>
Current tax commitment	4,256,365
Supplemental taxes	<u>89,964</u>
Total taxes assessed	<u>\$ 4,346,329</u>

## TOWN OF WELLS, MAINE

Schedule 5

## Analysis of Taxes Receivable

Year Ended December 31, 1985

Taxes receivable, January 1, 1985	\$ 335,926
Add taxes assessed 1985	<u>4,346,329</u>
	<u>4,682,255</u>
Deductions	
Collections	4,163,272
Transfer to tax liens	105,707
Tax abatements	<u>88,398</u>
	<u>4,357,377</u>
Taxes receivable, December 31, 1985	<u>\$ 324,878</u>



## CUMMINGS, LAMONT & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

JOHN M. CUMMINGS, C.P.A.  
DONALD E. LAMONT, C.P.A.  
ROGER C. WAGENFELD, C.P.A.  
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January 10, 1986

Board of Trustees  
Wells Sanitary District  
Wells, Maine

We have examined the accompanying balance sheets of Wells Sanitary District as of December 31, 1985 and 1984, and the related statements of income, retained earnings, and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Wells Sanitary District as of December 31, 1985 and 1984, and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

*Cummings, Lamont & Associates*  
Certified Public Accountants

WELLS SANITARY DISTRICT

BALANCE SHEETS  
DECEMBER 31,

	<u>1985</u>	<u>1984</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	531,845	425,442
Accounts receivable, users	213,138	246,607
Accounts receivable, other	5,253	2,257
Prepaid expenses	<u>9,450</u>	<u>5,726</u>
Total Current Assets	<u>759,686</u>	<u>680,032</u>
PROPERTY AND EQUIPMENT, Note 2		
Land and easements	151,088	145,894
Sewer lines	11,706,207	11,682,643
Structures	4,622,594	4,617,617
Equipment	4,230,605	4,228,704
Office furnishings	22,736	10,783
Vehicles	45,104	45,104
Construction work in progress	<u>14,982</u>	<u>3,201</u>
	20,793,316	20,733,946
Less accumulated depreciation	<u>3,228,039</u>	<u>2,729,403</u>
Total Property and Equipment	<u>17,565,277</u>	<u>18,004,543</u>
OTHER ASSETS, Note 2		
Deferred start-up costs, net	21,166	26,457
Deferred bond issue expense, net	<u>1,296</u>	<u>1,333</u>
Total Other Assets	<u>22,462</u>	<u>27,790</u>
Total Assets	<u>18,347,425</u>	<u>18,712,365</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT

BALANCE SHEETS  
DECEMBER 31,

	<u>1985</u>	<u>1984</u>
<u>LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	18,977	14,466
Accrued interest payable	65,831	66,944
Current maturities of long-term liabilities	<u>94,000</u>	<u>84,000</u>
Total Current Liabilities	<u>178,808</u>	<u>165,410</u>
LONG TERM LIABILITIES		
Bonds payable, Note 3	3,690,000	3,774,000
Less current maturities	<u>94,000</u>	<u>84,000</u>
Total Long Term Liabilities	<u>3,596,000</u>	<u>3,690,000</u>
Total Liabilities	<u>3,774,808</u>	<u>3,855,410</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION,		
Notes 1 and 2		
Federal Environmental Protection Agency	11,064,812	11,064,812
Federal Farmers' Home Administration	2,100,000	2,100,000
Maine Department of Environmental Protection	3,688,229	3,688,229
Town of Wells	3,687	3,687
Customers	<u>19,647</u>	
	16,876,375	16,856,728
Less depreciation on assets acquired from contributions in aid of construction	<u>2,739,181</u>	<u>2,317,728</u>
Total Contributions	<u>14,137,194</u>	<u>14,539,000</u>
RETAINED EARNINGS, Note 6	<u>435,423</u>	<u>317,955</u>
Total Liabilities, Contributions and Retained Earnings	<u>18,347,425</u>	<u>18,712,365</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT

STATEMENTS OF INCOME  
YEARS ENDED DECEMBER 31,

	<u>1985</u>	<u>1984</u>
OPERATING REVENUE		
Sewer service charges	670,715	619,799
Other services and charges	<u>21,962</u>	<u>27,280</u>
Total Operating Revenue	692,677	647,079
OPERATING EXPENSES, Note 5	<u>326,694</u>	<u>286,831</u>
INCOME FROM OPERATIONS	<u>365,983</u>	<u>360,248</u>
OTHER INCOME		
Interest on invested cash	<u>37,460</u>	<u>29,629</u>
OTHER DEDUCTIONS		
Amortization of deferred start-up costs and bond issue expense	5,328	5,328
Depreciation	498,636	499,682
Interest on long-term liabilities	<u>203,464</u>	<u>208,298</u>
Total Other Deductions	<u>707,428</u>	<u>713,308</u>
(LOSS) BEFORE SPECIAL CREDIT	(303,985)	(323,431)
SPECIAL CREDIT		
Transfer of depreciation expense to contributions in aid of construction	<u>421,453</u>	<u>422,589</u>
NET INCOME	<u>117,468</u>	<u>99,158</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT  
STATEMENTS OF RETAINED EARNINGS  
YEARS ENDED DECEMBER 31, 1985 AND 1984

	<u>UNAPPROPRIATED</u>	<u>APPROPRIATED</u> FmHA Reserve	Total Retained Earnings
BALANCE, December 31, 1983	197,956	20,841	218,797
NET INCOME	99,158		99,158
FmHA Reserve appropriation, Note 6	<u>(6,947)</u>	<u>6,947</u>	<u>          </u>
BALANCE, December 31, 1984	290,167	27,788	317,955
NET INCOME	117,468		117,468
FmHA Reserve appropriation, Note 6	<u>(6,947)</u>	<u>6,947</u>	<u>          </u>
BALANCE, December 31, 1985	<u>400,688</u>	<u>34,735</u>	<u>435,423</u>

See Notes to Financial Statements



WELLS SANITARY DISTRICT  
STATEMENTS OF CHANGES IN FINANCIAL POSITION  
YEARS ENDED DECEMBER 31,

	<u>1985</u>	<u>1984</u>
SOURCE OF CASH		
Net income	117,468	99,158
Depreciation and amortization, net of special credit	<u>82,511</u>	<u>82,421</u>
Cash provided by operations during the year	199,979	181,579
Decrease in accounts receivable	30,473	
Increase in accounts payable	4,511	5,624
Contributions from Federal Environmental Protection Agency		182,900
Contributions from Maine Department of Environmental Protection		60,933
Contributions from customers	<u>19,647</u>	<u>          </u>
Total Source of Cash	<u>254,610</u>	<u>431,036</u>
APPLICATION OF CASH		
Increase in prepaid expense	3,724	386
Increase in accounts receivable		16,762
Additions to property and equipment	59,370	170,684
Decrease in accrued interest	1,113	1,105
Repayment of long-term borrowings	<u>84,000</u>	<u>79,000</u>
Total Application of Cash	<u>148,207</u>	<u>267,937</u>
INCREASE IN CASH	106,403	163,099
CASH BALANCE, BEGINNING OF YEAR	<u>425,442</u>	<u>262,343</u>
CASH BALANCE, END OF YEAR	<u>531,845</u>	<u>425,442</u>

See Notes to Financial Statements

## WELLS SANITARY DISTRICT

### NOTES TO FINANCIAL STATEMENTS YEARS ENDED DECEMBER 31, 1985 AND 1984

#### Note 1 - Organization and Activities

The Wells Sanitary District is a quasi-municipal corporation organized under the Statutes of the State of Maine for the purpose of constructing and operating a system of waste disposal and sewage treatment for the Town of Wells. A certificate of organization was issued to the District in December, 1970 by the Maine Environmental Improvement Commission. It is managed by a full time director and five trustees elected for staggered three year terms by voters of the District. Construction of the system began during March, 1977 and became fully operational during December, 1979. Final construction work was completed early in 1982. The following is an estimate of the total project cost, including construction and organization, and participation by governmental agencies:

Total project cost estimate	\$20,900,000
Less - estimated participation by	
Federal Environmental Protection Agency (EPA)	\$11,050,000
Maine Department of Environmental	
Protection (DEP)	3,700,000
Federal Farmers' Home Administration (FmHA)	<u>2,100,000</u>
	<u>16,850,000</u>
Wells Sanitary District's estimated share, excluding financing costs	<u>\$ 4,050,000</u>

The exact amount of the EPA, DEP and FmHA funding will depend upon their final approval of construction contract costs.

During December, 1977 the District issued bonds in the amount of \$2,910,000 through the Maine Bond Bank to finance the local share of the required funds as estimated at that time. During April 1981 the District issued bonds in the amount of \$1,182,000 to the Farmers' Home Administration to finance the remainder of the local share.

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 1985 AND 1984

Note 2 - Accounting Policies

The accounting policies used by the District conform to generally accepted accounting principles. Significant policies are described below:

Property and equipment are carried at cost. Major additions and improvements are capitalized while maintenance and repairs which do not materially improve or extend the life of the assets are expensed currently.

Depreciation is computed by the straight line method on all classes of property and equipment over their estimated useful lives. Depreciation on assets acquired from contributed funds is charged against those contributions while the amount related to assets acquired with District funds is charged to operations.

Deferred start-up costs consist of operating expenses, including depreciation and interest, less revenues, incurred by the District during the period from July 1, 1979 to December 31, 1979 since the system was not fully operational during that time. These costs are being amortized on a straight line basis over a ten year period.

Deferred bond issue expense consists of legal fees relating to the bonds issued to the Farmers Home Administration in April, 1981. These costs are being amortized on a straight line basis over the 40 year term of the bonds.

Contributions in Aid of Construction - Customers pay for a portion of special facilities constructed for their use. The entire cost of the project is recorded in the property accounts, and the payments received from customers are recorded in the contributions account.

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 1985 AND 1984

Note 3 - Bonds Payable

At December 31 bonds payable consisted of the following:

	<u>1985</u>	<u>1984</u>
Long-Term Liabilities		
Bonds issued to Maine Bond Bank. Interest is payable semi-annually in May and November at a rate fluctuating from a low of 5.1% to a high of 6.25% with an average rate of 5.65%. Principal payments are due annually on November 1 until the year 2001. Principal payments increase over this period from \$50,000 to \$265,000.	2,535,000	2,610,000
Bonds issued to Farmers' Home Administration. Interest is payable annually at 5%. Principal payments are due annually on April 8 until the year 2021. Principal payments increase over this period from \$9,000 to \$69,000.	<u>1,150,000</u>	<u>1,164,000</u>
Total Long-Term Liabilities	<u>3,690,000</u>	<u>3,774,000</u>

Aggregate principal payments are as follows:

First year	94,000	84,000
Second year	99,000	94,000
Third year	104,000	99,000
Fourth year	114,000	104,000
Fifth year	124,000	114,000
After five years	<u>3,155,000</u>	<u>3,279,000</u>
	<u>3,690,000</u>	<u>3,774,000</u>

WELLS SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 1985 AND 1984

Note 4 - Commitments and Contingencies

At December 31, 1985 there were claims and disputed items in connection with the construction project; the District has filed cross-claims against other parties on these matters. In the opinion of legal counsel any potential liability to the District should be recoverable from the other parties and there would be no significant effect on the financial position of the District.

Note 5 - Retirement Plan

The District has a non-contributory pension plan covering all full-time employees who meet specified age and service requirements. The plan is funded by insurance contracts. The cost to the District was \$7,046 in 1985 and \$4,660 in 1984.

Note 6 - FmHA Reserve

Pursuant to the FmHA bond issue of April, 1981, the District is required to set aside \$6,947 annually until a reserve of \$69,467 is established. Amounts set aside in this reserve fund are treated as an appropriation of retained earnings.













Town of Wells  
Annual Report  
for 1986





Town of Wells  
Annual Report  
for 1986

Photography by  
Don Twombly  
257 Main Street  
Sanford, Me. 04073  
324-5560

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IN MEMORIAM

ETHEL M. WEYMOUTH  
1894 - 1986

This Town Report is respectfully dedicated to Miss Ethel M. Weymouth, Wells High School educator and librarian for forty-four years. This dedication embodies our fullest appreciation for the inestimable services given by her so freely to the youth of our community for so many years. Though her public service ended in 1964, her contributions and interest in her former students continued throughout her lifetime. As she wrote to one Wells High School graduating class, she sent her students forth into the world with faith and confidence.

"Class of originality and power,  
We send you forth into a world that needs  
Strong men with purpose fixed and ideals true,  
Brave women, steadfast as the rocks of the earth,  
Both growing upward as a tree doth grow,  
Choosing a right material for growth  
And bettering the places where you rise,  
A class of strength, we send you forth with faith!"  
Ethel M. Weymouth

May we continue to strive to prove worthy of her trust and faith!

## REPORT OF THE TOWN MANAGER

We have certainly seen no diminution in the growth of the Town during 1986 nor can we expect the situation to change dramatically in the foreseeable future. The result, quite obviously, is an increased demand for municipal services with the costs related thereto being borne by the taxpayer. The loss of Federal Revenue Sharing, while not affecting Wells as severely as it has many other communities, has had an impact nonetheless. Because of our increased valuation, the State subsidy for education has been reduced to the point where it is relatively negligible. Efforts are being made by the Maine Municipal Association to introduce property tax reform legislation in order to reduce the burden on the individual tax payer. As of this writing, however, no one knows how the legislature will react to the proposal.

We have seen a number of new faces in your local government in 1986. In March we welcomed two new Selectmen, Wayne Chase and Edward Mackel. David Tully came on board in September to serve as manager of the Solid Waste Transfer Station.

A major change took place in September when we hired William Zackular to replace the retiring Robert Linscott as Chief of the Wells Police Department. Bill had been serving as a Lieutenant in the Scarborough Police Department and brings with him a wealth of experience in police activities. We are indeed fortunate to have acquired the services of such a highly qualified individual.

Activities at the Harbor under the direction of Harbormaster Roland "Chick" Falconer have increased markedly during the year. Chick organized both a sand castle competition and a volleyball tournament in the middle of the harbor last summer. Granted, these are unique activities for an area normally confined to boating, but Chick was attempting to point out to the powers that be, i.e. the U. S. Army Corps of Engineers, the atrocious conditions extant in Wells Harbor. Those conditions notwithstanding, Chick placed 84 additional moorings, more than doubling the number previously available. A major highlight this year was the Town's acquisition of a thirty foot rescue boat through Navy surplus. The Town is indebted to both Chick and to Mike Pulire, Wells' Civil Emergency Preparedness Director, for the extraordinary efforts that they expended to obtain this fine craft. We feel that we are closer than we have been in years to getting the harbor dredged thanks in no small part to the letter that your Selectmen wrote to Vice President George Bush.

The Clam Commission is continuing its project of refurbishing the clam flats and at the same time conducting its diligent efforts to reduce the green crab population.

All of us are excited about the prospect of having a new municipal building but none moreso than the members of the Police



Department who are anxiously looking forward to being able to move from their small "dungeon".

Casper Bridges and his highway crew are to be commended for the outstanding job that they have done, once again, in keeping our roads clear of snow.

The trolley service initiated last summer as a joint effort of the Chamber of Commerce and Stan Goldberg of Ledgemere Transportation proved immensely successful. Hopefully this service will continue to grow and thus reduce the traffic congestion at our beach areas.

Once again I would like to take this opportunity to express my appreciation to the citizens of the Town of Wells, the Selectmen and all of the Town employees for their unqualified support during another very busy year.

Respectfully submitted,

FRED T. BRESLIN  
Town Manager



### BOARD OF SELECTMEN

BACK ROW: Chairman, Harry E. Margeson, Jr. - Wayne R. Chase

FRONT ROW: Thomas P. Oliver, Edward H. Mackel, Paul A. Littlefield

### REPORT OF BOARD OF SELECTMEN

Again, as in past years, 1986 was a very busy year for the Town of Wells and its Board of Selectmen.

Even with our best efforts, some of our outstanding projects remain unfinished. The harbor dredging, traffic problems, growth, both residential and commercial, police, fire and municipal facilities consumed a good deal of our time in 1986.

The navigability of the harbor entrance and basin dredging are being actively pursued. At this point the dredging is very close to being 100% the responsibility of the Army Corps of Engineers as the town has met all of its responsibilities. We are still working on the harbor entrance and are not satisfied with the Army Corps of Engineers' position on the condition of the entrance channel.

Our traffic problems are also being addressed. The Route I and 109 intersection is scheduled for reconstruction by the state in fiscal 1987. The state will replace the Route 109 bridge in the spring. We hope to have Route I restriped this spring in order that the center lane may be used as a turning lane. The town is committed to an engineering study of Route I with adjoining towns. Also we plan to have our existing traffic signals in proper working order by the spring of 1987.

Growth in our town has been and still is phenomenal. It is very difficult to maintain a balance in this area. Our ordinances require constant updating. Participation by the public is very important at the public hearings so the Planning Board and the

Board of Selectmen can stay tuned to the wants and needs of our town.

Our municipal facilities have received a lot of attention in 1986. We will have a firm proposal for the voters for a new municipal building on our warrant. This will allow the present building to be used as a police, dispatch center and possibly as a fire station in the future.

We will soon be seeing a major change at our transfer station. Our landfill will be closed and we will be taking our solid waste to the MERC facility in Biddeford. We are required by law to perform these actions. They both will be very expensive to all of us taxpayers. We will be presenting the choices we have in this area to the voters soon.

1986 was the year that saw the Wells National Estuarine Research Reserve become a reality. I believe this area is an extremely important asset to our community and it can only become more significant in the future.

I would like to extend the Board of Selectmen's thanks to every member of each of our Boards and Committees for their hard work toward the solution of our problems. I hope all the members of our community remember that all these dedicated people are giving of their time and talent to continue to make the Town of Wells a nice place to live and work.

Finally, I would like to thank the others on our Board for their hard work during 1986.

Respectfully submitted,

Harry E. Margeson  
Chairman, Board of Selectmen

# POSITIONS BY APPOINTMENT

TOWN MANAGER	FRED T. BRESLIN
TREASURER	HELEN R. ANDREWS DOROTHEA SEVIGNEY, DEP.
TAX COLLECTOR	FRED T. BRESLIN HELEN R. ANDREWS, DEP. BARBARA GAGNON, DEP. ESTHER PISARUK, DEP. PATRICIA GARVIN, DEP. DOROTHEA SEVIGNEY, DEP.
SELECTMEN'S CLERK AND OVERSEER OF THE POOR	FRED T. BRESLIN
SELECTMEN'S RECORDING SECRETARY	JESSIE PARKER
ROAD COMMISSIONER	CASPER BRIDGES
MUNICIPAL AGENT (MOTOR VEHICLE)	BARBARA GAGNON
CHIEF OF POLICE	WILLIAM H. ZACKULAR
HARBOR MASTER	ROLAND FALCONER
HEALTH OFFICER	DANIEL SOULE
CODE ENFORCEMENT OFFICER	DANIEL SOULE
PLUMBING INSPECTOR	DANIEL SOULE ROBERT HAMLYN, ALTERNATE BARBARA GAGNON, ALTERNATE
ANIMAL CONTROL OFFICER	VALMORE FREDETTE CECILE FREDETTE, DEP.
FIRE INSPECTOR	ALLAN PINKHAM
RECREATION DIRECTOR	STACY JO SAND
LIFE GUARD CAPTAIN	JOHN BERGERON
CLAM WARDEN	EDWARD JELLISON
LIBRARIAN	ELIZABETH CRAWFORD REISZ
SCHOOL SUPERINTENDENT	ROBERT B. KAUTZ

FOREST FIRE WARDEN

CASPER BRIDGES

AUDITORS

BERRY, DUNN, MCNEIL & PARKER

TOWN ATTORNEYS

VERRILL & DANA - PORTLAND  
AYER, HODSON & AUSTIN -  
KENNEBUNK

FIRE CHIEFS

ELECTED BY MEMBERS OF  
EACH DEPARTMENT

WELLS BEACH

REGINALD CHASE

WELLS CORNER & HIGH PINE

GEORGE FINCH

WELLS BRANCH

PETER DURETTE



## ELECTED OFFICIALS

### SELECTMEN

Harry E. Margeson, Jr., Chairman	(1987)
Thomas P. Oliver	(1988)
Paul A. Littlefield	(1988)
Edward H. Mackel	(1989)
Wayne R. Chase	(1989)

### ASSESSORS

Robert L. Littlefield, CMA, Chairman	(1988)
Carroll E. Gowen, CAT	(1989)
Christine M. Pierce	(1987)

### TOWN CLERK

Marion B. Noble, CMC	(1987)
Jessica N. Keyes, Deputy	
Elizabeth Parker, Ass't.	

### TRUSTEES - COMMUNITY SCHOOL DISTRICT COMMITTEE

Patricia G. Maling	(1988)
Brenda Squire	(1987)
David E. Porter (Res. 10/86)	(1989)
Robert R. Ward (Appointed Oct. 86 to serve until July 1987)	

### TRUSTEES - WELLS SANITARY DISTRICT

David F. Talevi	(1988)
Richard Schoepflin	(1988)
Frances A. Bridges	(1987)
Roger M. Batchelder	(1989)
Ronald W. Brown	(1989)
Dennis Thayer, Supt.	

### TRUSTEE - K. K. & WELLS WATER DISTRICT

Joseph F. Landry	(1989)
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### BOARD OF PERSONNEL & REVIEW

Victor J. Neuwirth, Chairman	(1989)
Roger L. Cote	(1989)
Alain R. Jousse	(1987)
David L. Berg	(1987)
Russell E. Rumney, Jr. (Res. 3/86)	(1988)
Phyllis Geletka (Appointed to serve until Mar. 1987)	

DIRECTORS - WELLS PUBLIC LIBRARY

Leah Benway	(1988)
Doris G. Goodwin	(1988)
Charles J. Osborne	(1988)
Miriam L. Homer	(1988)
Elizabeth A. Littlefield	(1988)
Alberta A. Morison	(1987)
Mary A. Cole	(1987)
James J. McIntyre, III	(1987)
Wilhelmina Pilger	(1987)
Robert W. Morrison	(1987)
Marjorie F. Campbell	(1989)
Louise E. Hackett	(1989)
Eleanor L. Burnley	(1989)
Thomas S. Vose	(1989)
Darlene C. Ryan (Res. 4/7/86)	(1989)

Ethel Weymouth, life member (died 5/31/86)

Carroll Beals, honorary member (died 6/18/86)

TERMS: All elected positions are for three years, expiring  
in March at the time of the Annual Town Meeting.

APPOINTED POSITIONSBOARD OF VOTER REGISTRATION

Jessica N. Keyes, Chairman	(1987)
Beverly Higgins, Democrat	(1988)
Betsy A. Margeson, Republican	(1988)

BUDGET COMMITTEE      Term: 3 years - expire in March

Robert R. Ward, Chairman	(1987)
Joan Parker, Vice Chairman	(1988)
Henry Metz	(1987)
Suzanne C. Rocci	(1987)
Catherine Dudley	(1988)
Walter Griffin	(1988)
Robert Murphy	(1989)
Marc Brunelle	(1989)
Donald O'Reilly	(1989)

BOARD OF APPEALS

Term: 3 years - Expire in Nov.

Carmen Leah	(1986)
Patrick Coady	(1987)
John Farnsworth	(1987)
Walter Ducharme	(1988)
Lou Ann Jackson	(1988)
Associate members	
Diane Nicholls	(1988)
Jerry Fraser	(1986)
Richard Elmore	(1988)

PLANNING BOARD

Term: 5 years - Expire in Nov.

Mort Mather, Chairman	(1986)
Lester Stevens	(1987)
Martin Morse	(1988)
Ernest Brigham	(1989)
James Elwell	(1990)
Alternates	
Richard Moody	(1989)

SITE REVIEW BOARD

Term: 5 years - Expire in Jan.

Allan Pinkham	(1987)
Allan Schwarte	(1990)
David Tufts	(1990)
Bruce Marshall	(1990)
Robert Duca	(1991)
Charles E. Hamlyn	(1991)
Robert Podoski	(1987)
Daniel Soule, C.E.O.	

JOINT REGIONAL CABLE A.T.V. REGULATORY COMM.Term: 2 years  
Expire in Apr.

Raymond Squire	(1987)
Kenneth Creed	(1988)

TOWN CONSERVATION COMMISSION

Term: 3 years - Expire in Mar.

V. Owen Grumbling, Chairman	(1988)
Robert Pirozok	(1988)
Nancy McReel	(1987)
Martin Morse	(1987)
	(1989)

CLAM CONSERVATION COMMISSION

Term: 3 years - Expire in March

Ray Thyng, Chairman	(1989)
Marshall Boston	(1989)
Harold Bridges	(1988)
Walter Shepard	(1988)
Robert Pirozok	(1987)

HISTORICAL PRESERVATION COMMISSION Term: 3 yrs - Expire in Mar.

Leah Benway	(1988)
Edward Mackel	(1988)
Annette Cohen-Hyman	(1987)
Mary Jo Lee	(1987)
Robert Jorgensen	(1989)

CAPITAL IMPROVEMENT COMMITTEE

Gayle M. Spofford  
Marc Rocci  
Dennis Hardy  
Russell Grethe  
George Finch  
William Ryan

RECREATION COMMISSION

Term: 3 years - Expire in March

Frank Higgins, Jr.	(1988)
Walter Marsh	(1989)
Bobbi Jo Boulay	(1989)
Kay Marsh	(1989)
Donald Fields	(1987)
Charlene Oulette	(1987)
Heidrum Porter	(1987)
Raymond LaFramboise	(1988)
Judith Harmon	(1989)
Susan Camacho	(1988)

## MAINE CONGRESSIONAL DELEGATION

### UNITED STATES SENATORS

William Cohen (Rep)	Term expires January 1991
S. H. 322 Hart Senate Off. Bldg.	District Off: Federal Bldg.
Washington, D.C. 20510	P.O. Box 1938
Tel: 202-224-2523	Portland, ME 04104

George J. Mitchell (Dem)	Term expires January 1989
S.H. 176 Russell Sen. Off. Bldg	Dist. Off: New Fed. Bldg.
Washington, D.C. 20510	Box 8300 Forest Avenue
Tel: 202-224-5344	Portland, ME 04104

### REPRESENTATIVE TO CONGRESS

Joseph E. Brennan (Dem)	Term expires January 1991
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## STATE LEGISLATIVE DELEGATION

### STATE SENATE

Stephen C. Estes (Dem)	Term expires December 1988
State House Senate 3	Legal Add: Pepperell Road
Augusta, ME 04333	Kittery Point, ME 03905
Tel: 289-1505	Tel: 439-3479

Toll Free: 1-800-423-6900  
(Sessions only)

### HOUSE OF REPRESENTATIVES

#### DISTRICT 4

Wesley Farnum (Rep)	Term expires December 1988
House of Representatives	Legal Add: 42 Union St.
State House, Station #2	So. Berwick, ME 03908
Augusta, ME 04333	Tel: 384-2670
Tel: 289-1400	

#### DISTRICT 6

Alberta M. Wentworth (Rep)	Term expires December 1988
House of Representatives	Legal Add: RR #1 Box 276
State House, Station#2	Wells, Maine 04090
Augusta, ME 04333	Tel: 646-3295
Tel: 289-1400	



HOUSE OF REPRESENTATIVES (CONT.)

DISTRICT 7

Thomas W. Murphy, Jr. (Rep)	Term expires December 1988
(House Minority Leader)	Legal Add: Summer Street
House Minority Office	Kennebunk, ME 04043
State House, Station #2	Tel: 985-3904
Augusta, ME 04333	
Tel: 289-1440	

Toll Free: 1-800-423-2900  
(Sessions only)

## TELEPHONE NUMBERS

### EMERGENCY:

WELLS POLICE	(Dispatch)	646-9354
	(Business)	646-9355
AMBULANCE	(W.B.H.C.)	646-5521
FIRE	ALL DEPARTMENTS	646-5521
BUSINESS PHONE:	CORNER	646-5523
	BEACH	646-5522

### INFORMATION:

Administration	(Town Manager)	646-5114
Automobile Registrations	(Excise Taxes)	646-5113
	Registry of Motor Vehicles - Kennebunk	985-4890
Assessors Office	(Tax Assessments)	646-6081
Code Enforcement Officer		646-5188
	Building & Plumbing Permits	646-5187
Chamber of Commerce		646-2451
Dogs	(Animal Control Officer)	646-5984
	(Licenses - Town Clerk)	646-2882
Fish & Game Licenses	(Town Clerk)	646-2882
Game Wardens		1-800-482-0730
Health Officer		646-5188
Harbor Master		646-3236
Public Library		646-8181
Recreation Department	(Route 9A)	646-5826
Road Commissioner	(Town Garage)	646-3014
School	(Superintendent)	646-8331
Sewer	(Wells Sanitary District)	646-5906
Tax Collector		646-5113
Vital Statistics	(Birth, Death & Marriages)	646-2882
Voter Registrations		646-2882
Solid Waste Transfer Station	(Rte 9)	646-8647

### PUBLIC UTILITIES:

Central Maine Power Co.	(York)	363-3330
K.K. & Wells Water District	(Kennebunk)	985-3385
New England Cablevision	(Kimball Lane)	646-4576
New England Telephone	(Biddeford)	1-775-9811

### COUNTY:

Registry of Deeds	(Alfred)	1-324-1576
County Commissioners		1-324-1571
Sheriff		1-800-492-0855

York County Health Assoc.	(York)	363-7634
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### BUSINESS HOURS:

Municipal Building	M - F	9:00 - 5:00
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Solid Waste Transfer Station      8:00 AM - 6:00 PM  
(Closed all Day Sunday, Tuesday and Thursday)

REGULAR MEETING SCHEDULES

SELECTMEN: Meet every other Tuesday at 7:00 PM

PLANNING BOARD: Meet second and fourth Monday at 7:00 PM

APPEALS BOARD: Meet Tuesday nights as needed at 7:00 PM

PERSONNEL BOARD: Meet third Monday at 7:00 PM

TOWN CONSERVATION: Meet first Thursday at 7:00 PM

SITE REVIEW BOARD: Meet second and fourth Wednesday at 7:00 PM

All meetings are at the Municipal Building unless  
otherwise noted.

RECREATION COMM: Meet second Wednesday at 7:00 PM at the  
Recreation Area on Route 9A.

LIBRARY: Directors meet first Tuesday at 7:30 PM at  
the Library

Friends meet second Thursday at 7:00 PM at  
the Library

SANITARY DISTRICT TRUSTEES: Meet last Thursday of the month  
at the plant site, Gendron Drive  
at 7:30 PM

C.S.D. COMMITTEE TRUSTEES: Meet first Wednesday at 7:00 PM  
in the High School Library

All meetings are open to the public.

Your attendance is welcomed.

# TOWN CLERK'S ANNUAL REPORT FOR 1986

## Vital Statistics Recorded:

<u>Births</u>	<u>Deaths</u>	<u>Marriages</u>
59	53	80

## Record of Receipts:

Certified Copies	\$ 1,129.00
Other Copies	2,346.82
Burial Permits	30.00
Legal Filings	128.00
Business Licenses	4,087.00
Liquor Licenses	1,590.00
Marriage Intentions	700.00
Dog Licenses	3,276.50
Fish & Game Licenses	27,327.50
Clam Licenses	1,957.50
Junk Yard Permits	180.00
Search of Records	55.00
Concealed Weapons Permits	800.00
Misc.	91.00
Total	\$43,698.32

## Record of Disbursements:

Treasurer of State	\$25,790.75
Animal Welfare Board	1,701.50
Clam Conservation	1,957.50
Animal Control Acct.	858.00
Town Treasurer	13,390.57

Respectfully submitted,

Marion B. Noble, CMC

## REPORT OF LICENSES SOLD FOR 1986

625 Resident Hunting Licenses	60 Duck Stamps
474 Resident Fishing Licenses	6 Muzzleload Stamps
328 Resident Comb Hunting & Fishing	13 Non-Res. Hunting
14 Servicemen's Combination	30 Non-Res. Fishing
48 Pheasant Stamps	7 Atlantic Salmon, Res.

## NOTICE TO DOG OWNERS

According to the Laws of the State of Maine, each owner of a dog age of six months or older, shall on or before January 1st, annually, cause such dog to be licensed in the Municipal Clerk's office in the town where such dog is kept. Applicant must provide proof that such dog has been immunized against rabies.

A fee of \$6.50 shall be paid for each license issued on all dogs capable of producing young, male or female. Each dog shall be considered capable of producing young unless a certificate issued by a veterinarian stating that the dog has been made incapable of producing young. When such certification accompanies the application, the fee shall be \$3.00.

Whoever keeps an unlicensed dog commits a civil violation for which a fine of \$25.00 may be adjudged. Also, there is a late charge of \$4.00 if not licensed before the Selectmen issue their warrant for unlicensed dogs.

Licenses may be obtained through the mail. Simply send the required certificates along with check made payable to the Town of Wells and a S.A.S.E. to the town clerk's office.

The Town of Wells has a DOG LEASH ORDINANCE. It is unlawful for any owner to permit any dog to roam or run within the limits of the town. Dogs must be leashed or under voice control at all times on all public ways and private property. This ordinance shall not apply to dogs on the premises of their owners, or on other premises by permission of the owner or occupant thereof.

Violation of the leash law can be punished by a \$100 fine.

### REPORT OF DOGS LICENSED FOR 1986

194 Males	71 Females	247 Spayed Females
123 Neutered Males and 6 Kennels		



## BOARD OF VOTER REGISTRATION

### 129. Change of Name or Address

When a voter's name is changed by marriage or other process of law, or when he moves within a municipality, the following provisions apply.

1. Notice. The voter must give written notice to the registrar of his new and former names or address before the close of registrations prior to election day.

2. Correction of Name or Address. The registrar shall correct the voter's name or address on the voting list, and he may then vote under his new name or in his new district on election day.

A. In a municipality which has more than one voting district, if a voter has changed his address and votes absentee after the close of registration, he must send a written notice of his new address along with his absentee application notifying the board of registration of his new address. A certificate containing his name and new address shall be directed to the warden of his new voting place to be attached to the incoming voting list on election day.

3. Failure to Notify. If a voter fails to notify the registrar of his change of name or address before the close of registrations, he must appear before the registrar on election day and follow the procedure outlined in section 661, if he wishes to vote, unless the registrar has already made the correction in following the procedure prescribed by section 128.

4. Publication of Substance. The registrar shall publish the substance of this section along with the notice required by section 125.

As of November 1986, the Town of Wells had the following number of registered voters:

DISTRICT	VOTERS	DEM.	REP.
4	346	59	113
6	3721	682	1020
7	465	70	136

Voter participation for 1986:

Annual Town Meeting - March 8 - 836 votes cast

June Primary - June 6 - 1,398 votes cast

General Election - November 4 - 2,609 votes cast

Respectfully submitted,

Jessica Keyes  
Chairman

# BOARD OF ASSESSORS

1986

	<u>Tax Commitment</u>
Municipal Budget	\$2,922,110.50
Federal Revenue Sharing	107,609.00
Unappropriated Surplus	424,295.00
Estimated Receipts	600,000.00
State Revenue Sharing	202,457.20
Net Municipal Commitment	<u>\$1,587,749.30</u>

	<u>Breakdown of Tax Rate</u>
Municipal	31.1% .003810 \$1,587,749.30
CSD (Schools)	63.6% .007791 3,246,363.90
County Tax	3.2% .000392 161,419.12
Overlay	2.1% .000257 106,539.97

<u>Tax Commitment</u>	<u>Valuation</u>	<u>Rate</u>
\$5,102,072.20	\$416,494,360	\$12.25

1984 Local Valuation	\$370,089,370
1985 Local Valuation	381,735,427
1986 Local Valuation	416,494,360

## Supplemental Taxes

\$8,080.28

## Abatements

\$24,598.05

	<u>Tax Data</u>
1984	\$370,089,370 \$10.30
1985	381,735,427 11.15
1986	416,494,360 12.25

Respectfully submitted,

Robert L. Littlefield, C.M.A., Chr.  
Carroll E. Gowen, C.A.T.  
Christine M. Pierce, Sec.

## WELLS POLICE DEPARTMENT

I am very pleased to submit my first annual report to the citizens of Wells. I consider myself fortunate to be working in such a fine community.

The year 1986 was a year of dramatic change for the Police Department with the retirement of Chief Linscott and the appointment of a new chief.

Robert Linscott had been Chief of Police in Wells since 1975. I am sure that his many years of faithful service will not soon be forgotten by the members of the Police Department and the citizens of Wells.

Our officers, again this past year, participated in several hundred hours of in-service training, especially in the areas of forensic and crime scene development, youth services and criminal investigation. Officer Richard Betters successfully completed 12 weeks of basic training at the Maine Criminal Justice Academy.

In 1986 Officer Ruth Berg continued her excellent Youth Affairs programs in our schools. This past year her programs included, but were not limited to, Halloween Safety, Alcohol Awareness, Bicycle Safety and Sex Abuse Prevention. She had contact with 116 different juveniles resulting in 74 criminal charges. Officer Berg is active in several volunteer youth service organizations and she teaches Child Abuse Investigation.

There is always a heavy criminal case load which keeps our detectives working day and night. Several armed fugitives were arrested in Wells in 1986 and we are finding ourselves dealing with an increasingly dangerous criminal element. The Town of Wells has a very real drug problem and the Police Department is addressing this through school educational programs and increased surveillance and investigation of targeted drug suspects. Even with increased criminal activity our clearance rate for criminal investigations continued to be very good and exceeded the state average.

The department handled a total of 4,478 calls for service in 1986 and the following is a brief summary of those activities:

68 Burglaries	202 Thefts
66 Assaults	12 Motor Vehicle Thefts
7 Arsons	773 Court Charges
	(Traffic and Criminal)
70 OUI Arrests	450 Motor Vehicle Accidents

Wells has long been a very desirable residential community and this is reflected in its rapid growth. The Town experiences all of the law enforcement problems which any similar community

has to deal with, however our dramatic increase in population, especially in the summer, creates a substantial burden on police services. I believe that the Wells Police Department has an excellent foundation on which to build and grow so that it will be prepared to deal with the law enforcement problems of the future.

In closing, I would like to thank the department heads, the selectmen, the Town Manager, former Chief Linscott and a special thanks to all of the fine members of the Wells Police Department for all of their help and support in making a smooth administrative transition. I am proud to be your Police Chief.

Respectfully submitted,

William H. Zackular  
Chief of Police

## REPORT OF THE HIGHWAY DEPARTMENT

During the first part of 1986 we had mostly nuisance storms without much snow accumulation. On January 5th we did get a storm that, according to my records, dropped six to eight inches of snow. Ice on the roads did present some problems during the early part of the year.

In April we did a significant amount of street cleaning and general clean-up.

Drainage, or the lack thereof, continues to present serious difficulties, particularly in the beach areas. We are working diligently in an effort to resolve some of those problems.

The department was involved in a number of unexpected projects during the course of the year; for example hauling granite blocks for moorings, trenching for placing utility lines underground at the harbor, work at the Rachel Carson parking lot, hauling loam to the recreation area and hauling debris from the Estuarine Reserve to the landfill.

Our paving program is progressing smoothly although the proliferation of construction activity with the attendant underground utility lines has raised havoc with some of our newly paved roads.

Tree pruning and the removal of diseased trees account for a number of departmental man hours as we attempted to rectify a dangerous situation by removing dead tree limbs overhanging public roads.

We were fortunate to be able to negotiate with Tilcon, Maine for a trade of some of the Town's stockpile of rocks in exchange for processed winter sand. We are most grateful for the cooperation of Tilcon District Manager, Richard Johnson, in the endeavor.

The State Department of Transportation has notified us that, beginning with the winter of 1987, the Town will be responsible for the winter maintenance of Route #9 from Cozy Corner to the Kennebunk line.

If the roads presented for acceptance at the 1987 town meeting are approved, the Highway Department will become responsible for the maintenance of approximately two additional miles of road.

I believe that the highway crew does an excellent job in keeping our roads clean and I have a few suggestions whereby the residents might aid us in our snow removal efforts:

- (a) Be certain that your automobile is properly equipped for winter driving, e.g. snow tires, wiper blades etc.



- (b) If a snow storm is anticipated, remove vehicles from the shoulders of roads in order that plows may clear the entire area on their first pass.
- (c) If possible, wait until the highway plowing is completed prior to clearing out the end of your driveway. There is simply no practical way to plow the roads without depositing snow at driveway entrances.
- (d) Do not shovel snow or have your driveway plowed into the road. This can cause a serious traffic hazard and, indeed, is in violation of State Law. Anyone violating this law is subject to a fine of up to \$500 and/or a six month prison term.

I would remind everyone again that private installations such as fences, mailboxes etc. which are in the highway right of way are placed there at the owner's peril. The above notwithstanding, snow plow operators are advised to take every possible precaution to avoid hitting mail boxes etc.

I would like to take this opportunity to extend my sincere appreciation to the Wells Grange and State Grange members as well as Town officials and citizens who attended the award presentation this past April at the Wells Grange Hall. Grange member, Arthur Perkins, presented me with The Community Citizen's Award "in recognition of outstanding service to the community, your dedication and personal involvement are gratefully and sincerely acknowledged by the members of the Wells Grange". On behalf of my family, I would like to thank everyone concerned for a most enjoyable evening. This is one of the fine things in life that takes the sting out of the wounds.

I would like to express my appreciation to the highway department employees for the many completed projects and the long winter hours they put in to insure the safety of all citizens.

Thanks to the Town officials for their support. A very special thank you goes to the office staff whose extra work helps keep the wheels turning and the ride a little smoother.

Thank you all.

Respectfully submitted,

CASPER A. BRIDGES  
Road Commissioner

## REPORT OF THE WELLS PUBLIC LIBRARY

As 1986 drew to a close, the Wells Public Library completed its eighth year of operation. During the final four months of the year, use of the library by members of the community increased dramatically. September and October were two of the busiest months of the year in contrast to prior years when "business" slowed down markedly after Labor Day. Even during the months of November and December, while still the two slowest months of the year, circulation of library materials rose by more than 14%.

Circulation of library materials surpassed the 40,000 mark during 1986. The final tally of 41,424 items was a 5.1% increase over the 1985 circulation total. The book collection was increased by 1942 new titles and now totals 23,621 of which 51% are gifts or were purchased with gift monies donated by members of the community. In addition 120 young adult paperbacks were added as were 16 records and cassette tapes.

Since May new borrower's cards are being issued to all previously registered borrowers as well as to new borrowers. Because of a state law passed in 1983 requiring confidentiality of all library records each library card holder must now use a number when borrowing library materials rather than signing the circulation card. As of December 31, 1,996 new cards had been issued of which 429 were issued to new borrowers.

During the week of October 6-11 the Board of Directors conducted a User Survey. Questionnaires were distributed to everyone who came into the library. Of the 314 questionnaires distributed, 291 completed ones were returned. The purpose of the survey was "to gather information which will make it possible for the library to better serve the community". In general respondents expressed satisfaction with library hours and services. Evaluation of the specific services and collections indicated a need to improve (1) the reference collection, (2) the fiction and non-fiction book collections and (3) the collection of recordings and cassette tapes, both for children and for adults. Of more limited use but also in need of improvement were the young adult paperback book collection and the large print book collection. Some users requested more programs for adults as well as more children's programs. There were several helpful suggestions along with the many positive remarks. The survey results will be valuable in planning for changes and improvements of library services.

The Wells Public Library offers a variety of services to the community in addition to the standard reading and reference materials. Producing quality photocopies is one of the most frequently used services. Over 15,000 copies were made, at a nominal fee, for the general public. Many of these photocopies are made during the income-tax season, January - April 15, due to the reproducible tax forms provided to public libraries by

the IRS. In addition to the reproducible tax forms the IRS provides copies of their tax-related publications which can also be photocopied, and a VITA volunteer, trained by the IRS, offers free tax assistance at the library every Tuesday evening during the tax season.

In addition to the large print book collection of more than 100 titles owned by the Wells Public Library, many additional titles are loaned to us, on a rotating basis, by the Maine State Library, Portland Public Library and the Dyer Library in Saco. We also offer, as a Talking Book Depository, a limited number of special cassette tapes and records and the necessary equipment that allow the visually impaired to continue the enjoyment of "reading" books. Applications for the Talking Books program may be picked up at the library.

Cooperation among libraries is essential to small libraries, allowing them to expand book collections and services offered. Through the Inter-library loan service of the Maine Regional Library System and the Circuit Rider, a cooperative program among public and school libraries in Sanford, Saco and Biddeford, and the University of New England, in 1986 we were able to borrow 321 books, magazines, records and cassette tapes that we don't own from other libraries, locally and nationally.

Throughout the year pre-school story programs are offered every Wednesday morning at 10:30. This year 259 children attended the regular story program. In addition special story programs were held for the children from the Tiny Pines Nursery, The Drakes Island Day Care Center, and on a regular basis, the kindergarten children from the Child Development Center. An additional 62 children attended these programs. For 27 elementary school aged children the summer reading program, "Open Books Open Doors", was an opportunity to collectively open 320 new books as a key to participation in a very special celebration featuring magician "Fred the Fantastique" and the awarding of Reading Certificates. Many area businesses also donated gifts for each child in the program.

The Friends of the Wells Public Library continues, as an active voluntary group, to support the library through sponsoring programs and fundraising. In April they sponsored a lecture/slide presentation "Whales: their Biology and Folklore" given by local author Tim Dietz. A five session lecture/discussion series "Not for Children Only" was offered bi-weekly throughout the summer, sponsored locally by the Friends as part of a statewide effort through the Maine State Library and the Maine Library Association with funding from the Maine Humanities Council. A Family Night Program in August featuring Becky Graber, Story Weaver, was also sponsored by the Friends. In December the Friends annual Christmas Open House included caroling by the Wells Elementary School Chorus. Fundraising efforts by the Friends during 1986 included the Third Annual Wells Craft Show and Sale held at the Ward Gymnasium, a major book and bake sale in June

and two mini-book sales held in August and November.

Many other members of the community also offer their time and talents to the library in a variety of ways. During 1986 2172½ hours of volunteer time was donated in assisting the staff. In addition to helping serve the public at the circulation desk many typists were needed to type over 20,000 new book cards in order to comply with the state confidentiality law. A junior volunteer program was also begun in the fall. Several junior high students are helping in the library after school daily.

Several individuals and community groups loaned materials to the library for displays which included Toby jugs, antique bowls, art work done by public school students, Girl Scout Week, National 4-H Week and Thanksgiving. The library also received a record bin donated by the Wells-Ogunquit Lions Club which was made by one of its members, and several artifacts from the old Buffam mill.

In April we celebrated National Library Week with the theme "Get a Head Start at the Library", a reminder that the library can be a training ground for life as a primary resource for education, information and recreation. The Wells Public Library offers all the people of Wells an opportunity to get a head start at the library. We invite you to join the library. And to those of you who have so generously supported the library during 1986, the Board of Directors wishes to express sincere thanks. The continued growth of the library would not be possible without the support of the people of Wells. We remember especially this year two people who gave of themselves to the Wells Public Library: Miss Ethel M. Weymouth, to whom the library was dedicated in 1979, and Carroll P. Beals, former chairman of the Board of Directors and honorary member. The dedication of people like Miss Weymouth and Carroll Beals have made it possible for others to get a head start at the Wells Public Library.

Respectfully submitted,

Marjorie Campbell, President and  
Chairman, Board of Directors

Elizabeth Crawford Reisz, Librarian



## REPORT OF THE WELLS BRANCH FIRE ASSOCIATION

During the year of 1986 the Wells Branch volunteer firemen answered the call of duty 56 times. It must be noted that the list of calls below is a complete list of calls throughout the town of Wells and surrounding communities.

31 Structure Alarms  
3 Woods Fires  
1 Grass Fire  
6 Automobile Accidents  
7 Chimney Fires  
2 Electrical Fires  
4 Public Assists  
1 Assist Out of Town

Following are the names of the firemen who responded to these calls:

P. Durette, Chief	F. Clark
B. Roberts, Asst. Chief	T. Clark
R. Clark, Dep. Chief	R. Collins
R. Todd, Dep. Chief	M. Goff
J. Searles, Capt.	L. Hubbard
B. Clark, Capt.	A. Perkins
F. Milinski, Capt.	D. Randall
R. Goodale, Capt.	J. Spiller
M. Milinski, Lt.	W. Spiller
R. Beer	T. Searles
R. Brenton	J. Welch

Once again I am pleased to report that the Wells Branch Community did not suffer any major fires this year. Nor did we have any injury to firemen or serious damage to equipment.

We did have several potentially dangerous fires, but these were handled very professionally by all firefighters. The hours of training really shows when an emergency situation occurs.

We have three members within our Junior firemen program. Troy Bowen, Brian Roberts and Dale Searles all of whom have attended training sessions and assist in maintenance and cleaning of equipment. These young men should all become firefighters in 1987 and will be a great asset to our department.

The annual bean supper held on the first Saturday of October was also a very successful function for us. This supper was started in 1947 and throughout the years has been the single best fund raising project for us.

I would like to thank the Wells Branch Firemen's Women's Auxiliary for their help throughout the past year and also all who supported us in our fund raising programs.

Respectfully sunmitted,

Peter Durette, Sr., Chief



## WELLS INFORMATION BUREAU

With the 1986 summer season behind us, we are all planning for the summer of 1987. This past year the Information Center was kept extremely busy. We were open 175 days, starting May 15 and closing after the Wells Chamber of Commerce Christmas Parade in December. Visitors to the information center numbered 7,557 and phone calls this year totaled 2,322. Mary Ellen Podoski spent her first summer with and did a super job. Louise Carberry spent her 7th summer with us. A great job was done by both and thanks. Thank you to the motels, campgrounds, restaurants and shopkeepers for their literature, this enables the tourist to have a great vacation in Wells.

Hats off to the personnel at the Town Hall - when we need help, they're always there. A special thanks to the taxpayers of the Town of Wells; without your continued support this special service to the newcomers to Wells and the tourists would not be possible.

Once again, we can't forget the Wells Chamber of Commerce for their continued support in services to the area. Fireworks, Auction, Halloween Party, Christmas Parade, Scholarships and the Guide to Wells are enjoyed by one and all. Thanks!!!!

Respectfully submitted,

Kathleen A. Wright  
Information Center Coordinator

## WELLS NATIONAL ESTUARINE RESEARCH RESERVE

1986 was an active year for the Wells National Estuarine Sanctuary which not only hired its first Manager, Steve Meyer, but had its name changed to the The Wells National Estuarine Research Reserve.

The Town of Wells completed the acquisition of the Laudholm Farm property on April 24th, with money raised by the Laudholm Trust and a grant from the National Oceanic and Atmospheric Administration. The summer culminated with a gala dedication ceremony organized by the Trust to celebrate the purchase. Over three thousand people enjoyed tours, food and music and listened while Governor Joseph E. Brennan, Deputy Secretary of Commerce, Clarence "Bud" Brown, Senator William Cohen, Representative John McKernan, Selectman Harry Margeson, Jr. and other dignitaries praised the hard work and foresight that made the Reserve a reality.

Development of the Reserve, according to a plan by the Portland Landscape Architecture firm of Mitchell-DeWan Associates, began almost immediately. A crew of youngsters from the Maine Conservation Corps cleared over two miles of trails during the summer. Work continues by Maintenance Supervisor, George Nosworthy, who was hired in July. Overlooks have been designed and will be built to provide views of the marsh and ocean. Clean-up of the site was accomplished with the help of many volunteers. Architect Cynthia Howard of Biddeford has been retained to plan the renovation of the main house at Laudholm Farm into the Reserve's Visitors Center and offices. The Laudholm Trust was successful in their application for a \$25,000 grant from the Maine Historic Preservation Commission to help with the work. Already construction of an entry drive and parking lot for the Visitor's Center, a generous donation by Tilcon Maine, Inc., has begun. Another donation, design of a logo for the Reserve, was made by Fickett and Walsh, Inc. of Portsmouth, New Hampshire.

The Reserve has been active in the area of education. The Education and Research Committee surveyed York County Schools and found that teachers are most interested in bringing classes to learn about marine environments. Programs that will teach children about the nature and importance of estuaries are being developed. Volunteers led 94 tours attended by over 1200 people. Organized tours are presently the only way to visit the Reserve. Trails will be opened to the public when they are complete.

Two research studies were carried out in the Reserve this year. They focused on the productivity of the marshlands, which, in some cases, is more than twice that of a good hay field. Two more studies are scheduled for next year. One will shed light on the movements of sediments in the mouth of the Webhannet River and may produce information important to the management of Wells Harbor.

The people of the Town of Wells may be proud that they are developing a Reserve of national importance that will be an asset to present and future generations.

Respectfully submitted,

Steven E. Meyer  
Reserve Manager

WELLS FIRE DEPARTMENT  
WELLS CORNER/HIGHPINE DISTRICTS

During 1986 many events took place that effected our ability to provide fire protection for the people of Wells. The following will be a brief overview of the year and a few of these changes.

Probably the most notable was the merger of the Wells Corner Hose Company with the Highpine Fire Association. Due to the continued growth and the rising demands put on our organizations, a move to insure effective, efficient and economical fire service was required. It is felt that this move will help stabilize the organization so it can grow and react to the ever changing face of the town. With a single administration, consistent operating procedures, elimination of self serving boundaries and a renewed commitment from the members, it is hoped that we can create a less hostile environment and develop a higher degree of credibility with the people we serve.

Training has taken on a complete new look as we have become committed to more and higher levels. In November we began a new program of Mutual Aid Training with Kennebunk which provides the opportunity for training with towns in our mutual aid district. The training is on a monthly basis and rotates between the two towns. A renewed commitment to fire prevention week at the schools was also quite successfully accomplished.

The emergency situation in Wells was again faced with the elements of growth as the number of responses continued to rise. The department responded to a total of 276 alarms ranging from simple public assist, to a tanker accident and spill at the turn-pike to a very unfortunate fatal structure fire. The occurrence of serious structure fires was higher than in past years and we strongly urge all residents to become more aware of fire prevention in their homes.

We recognize that fire protection is not the only area burdened by the unprecedented growth in the town but we must note the following. The Wells Corner Station and Engine 402 are in a serious state of disrepair and need to be replaced. The station covers the schools, a major portion of the commercial district as well as weekday coverage to two other districts. It has been recognized from as far back as 1972 that this building needs to be replaced and the engine is presently out of service. Further delay only impairs our ability to provide the level of protection we feel necessary. "We are only the method of providing fire protection, it is your decision on what level of protection you want provided".

I would like to thank all the members of the two departments who have helped make these efforts possible, as well as the Women's Auxiliaries and the many other people and organizations who have helped us make it through the year.

Respectfully submitted on behalf of  
all the members of the Department,

George Finch, Fire Chief  
Allan Pinkham, Assistant Chief  
Robert Rozeff, Dist. Chief

Wells Corner  
Andy Deschambault, Dist. Chief  
Highpine



SOLID WASTE TRANSFER STATION  
AND RECYCLING FACILITY

Solid Waste is clearly growing beyond earlier projections. Basing a new projection on the last quarter of 1986 there will be an estimated 12,000 tons of Solid Waste generated by the Town of Wells for 1987.

We are scheduled to begin transporting our solid waste to the Maine Energy Recovery Co. (MERC) in April. At that time our landfill will be closing. I anticipate fees will be set to help offset cost of disposing of our solid waste.

As you know recycling is a very important part of our waste program. Wells has one of the best recycling plans in the state of Maine and it is done on a voluntary basis. Thanks to the efforts of the people of Wells we have doubled our revenues from approximately \$5,000 in 1985 to \$10,000 in 1986 and we can triple this amount in 1987 with a little effort.

In 1987 the landfill will be closing, there will be new procedures implemented, and it will require the cooperation of all of us to make a smooth transition.

I wish to thank Raymond Hudon for all his efforts and his dedication to the Town of Wells. I also wish to thank the vendors who have purchased our recycled material and a very special thanks to my full time crew for all their hard work.

Respectfully submitted,

David Tully, Manager  
Transfer and Recycling Facility

## BOARD OF PERSONNEL AND REVIEW

The Board of Personnel and Review accepted with regret the resignation of Commissioner Russell Rumney. The Board welcomed new Commissioner Phyllis Geletka at its September meeting. Mrs. Geletka was appointed by the Board of Selectmen to serve until the 1987 annual town meeting.

The Board received no grievances this past year but was busy reviewing and updating job descriptions, entrance requirements, promotion standards and employee evaluation forms for town employees.

Personnel meetings are held at the town hall at 7:00 PM every month on the third Monday. All persons with interest in, or comments for, this Board are urged to (1) attend, (2) contact any of the commissioners or (3) leave their comments for the Board at the town offices.

Respectfully submitted,

Victor J. Neuwirth  
Chairman

## WELLS BEACH HOSE COMPANY

The Wells Beach Hose Company had a very successful year in 1986. We had over 1500 calls as usual, with ambulance calls up to 852 calls this year.

The fire department purchased a new ambulance this year built by Road Rescue. This now gives us 3 ambulances to call from. We will be sending one of the older ambulances back to the factory to be rebuilt this winter.

The fire department is running bingo one night a week this winter, the same as last year in order to try to get funds. We run bingo two nights a week during the summer months.

We sponsored a field day in August; we had a booth at Acton Fair; we had a food booth at the Chamber of Commerce auction in July and a food booth at the Christmas Parade in December.

We hired summer fireman-ambulance attendant, Skip Descanio (crew chief of Kennebunk Rescue) for 12 weeks this summer instead of 10 weeks. Because of more calls this year, we kept this attendant thru the rest of the year. We also have our secretary-ambulance attendant, Monique Cote on full time.

One fulltime fireman, Chief Reginald Chase, left as a permanent fireman in August. He was replaced by Chris Fabian.

The town has purchased 3 new insulated overhead doors to be put on the station. The company is going to do some major renovations to the front of the station for structural purposes and to get the station better designed against the elements. These renovations will be paid from company funds.

Some of our goals for 1987 are: (a) Increased amount of fire training (b) Better coordination and communication among Wells Corner/High Pine, dispatch and Wells Beach Hose Co. (c) The organization of a large field day (carnival) on June 20th which should be a big plus for the area. This is being planned by Wells Beach and Wells Branch as a joint effort.

Respectfully submitted,

PETER MOODY, ASST. CHIEF

## CAPITAL IMPROVEMENTS COMMITTEE

Our committee spent the greater part of 1986 reviewing our list of projects from 1985 in more detail. As a result, we made recommendations and requests in the following areas.

Sidewalks - At the March town meeting, we made a request for a sidewalk fund of \$50,000. From this, we completed the sidewalk from Route One up Route 109 to the High School. As there was already some sidewalk on the westerly side, the cost was lower than original estimates. As Mile Road was repaved, the pavement was extended over the shoulder on the westerly side to accomodate pedestrian traffic. This way we avoided lengthy paperwork with the D.E.P. The balance remaining in this fund is approximately \$34,000 plus any accrued interest. We will be asking for an additional \$50,000 for the fund in 1987. The construction of sidewalks along Route One will be our next priority. This will be done in stages, due to the expected cost and the construction, along the highway.

Our biggest concern and that which took up most of our meeting time was space for our police department. The need for space is imperative; however, cost and location are just as important. It was determined that to keep the cost down, we should take advantage of property already owned by the town. After several lengthy discussions at meetings and with the town manager, we arrived at the following proposal. First, to build a new town hall to be located on the "Jones Property" adjacent to the High School. The building's dimensions allow for some expanded town services and a large meeting room. The exterior design analogous to other town buildings, so as to form a "center" of town atmosphere. Second, to use the old town hall for police use. We have met with the new chief and gone over potential re-allocation of space. There would be some work on plumbing and wiring to bring both up to state standards.

Time and again, as we discussed space needs, it became apparent that our fire department was also in desperate need of space. Both the personnel and equipment at the Corner station are housed in an unsafe, overly small space. We have made a recommendation to the Selectmen that they consider tearing down the existing station and build an addition to re-organize space at the current municipal office's location. The sharing of the enlarged space by fire, police and dispatch seems appropriate for the safety of the community.

Several of the committee members attended seminars during the year at Southern Maine Regional Planning and York County 2000. Other York County towns have committees such as ours or professional planners. It was both informative and interesting to listen and compare our progress with others. Also, this past year, we have had interesting speakers and participants at our meeting. We encourage any interested party to attend our meetings on the fourth

Thursday of each month.

All York County communities haven't yet taken the initiative to set up a group such as ours. Although there are those in the community who don't see the need, we believe that Wells has taken an objective look at the future and though its first steps are unsure, at least the community realizes that participation and planning for changes is necessary and should not be ignored.

The new year, 1987, holds some of the same challenges as in 1986. However, since the committee was organized, the make-up of the Board of Selectmen, who appoints our members, has changed. We have been requested to look at projects we had not previously considered. The members will be reviewing and possibly updating the capital assets section of the Comprehensive plan. We are in the process of establishing, with the help of the town manager, an inventory of town owned capital assets. As mentioned previously, we will be looking at the possibility of acquiring through gift or purchase, land for future town needs.

I would like to take this opportunity to thank the members of this committee. They have worked long and diligently for our community and have made my job easier. Gentlemen, thank you all.

Respectfully submitted,

Gayle M. Spofford  
Chairperson

Committee Members  
George "Bud" Finch  
Russell Grethe  
Dennis Hardy  
William Ryan



## REPORT OF THE CODE ENFORCEMENT OFFICE

It must be clear to all who live in and visit Wells that the development boom continued through 1986. Building permits were written for five hundred and thirty two (532) projects in 1986 with a total estimated evaluation of \$22,056,512. In addition, three hundred and thirty three (333) plumbing permits were written. Of these permits, one hundred and fifty (150) permits were for new dwelling units within the town. Thirteen (13) of the building permits were for new commercial development and one was for the new school addition. The rest of the building permits were issued for such things as additions, decks, garages and expansions of existing commercial property. Revenues from permit fees for 1986 amounted to \$52,713. An additional \$9,215 was assessed for new required parking spaces.

Although the office is generally filled with applicants for permits or presentations to reviewing boards, we would urge any citizen who may have a question or concern about your zoning ordinances to call or come by the office. Your input is an important factor in implementing the Town's land use regulation.

Judy, Jessie and I would like to thank all those who have helped in making our work a little easier, and a special thank you to the Town Manager and the Board of Selectmen for their support.

Respectfully submitted,

Daniel W. Soule  
Code Enforcement Officer

## WELLS CLAM CONSERVATION COMMITTEE

The year 1986 was an active and progressive one for the Clam Conservation Committee.

Our greatest efforts were directed at bringing the Green Crab under control. The following number of green crabs were caught and destroyed:

Drakes Island	20,984
1st Flats	7,098
Dr.'s Creek	<u>39,051</u>
<u>Total</u>	67,133

The committee is pleased to report that some of the Wells flats were open for digging in March of 1986. A total of 306 Wells resident licenses were sold. The yield of clams was as follows:

Dr.'s Creek	215 pks.
Popes Creek	574 pks.
Mile Rd. to Harbor	<u>251</u> pks.
<u>Total</u>	1,040 pks.

The seed clam rearing program is active and growing. This past year the committee raised and seeded 5,000 soft shell clams and 100,000 quahogs in the Wells flats. The 1987 budget will carry moneyto expand this program.

We would like to thank the State of Maine Marine Biologist, Brad Sterl, for the help and cooperation he has given the Clam Commission this past year.

Respectfully submitted,

Ray Thyng, Chairman  
Marshall Boston, Secretary  
Harold Bridges  
Robert Pirozok  
Walter Shepard

## KENNEBUNK, KENNEBUNKPORT AND WELLS WATER DISTRICT

### ANNUAL TRUSTEES REPORT 1986

The Kennebunk, Kennebunkport and Wells Water District was established in 1921 by an act of the Maine State Legislature. The District serves an area which includes the Town of Kennebunk, Kennebunkport, Wells, Ogunquit, small portions of Arundel, Biddeford (Biddeford Pool) and York and is directed by a four-member Board of Trustees, each elected from the Towns of Kennebunk, Kennebunkport, Ogunquit and Wells.

Population growth continues at record breaking rates. The Water District has had to respond to the rapid development of its service area by providing funds to finance water system expansion projects. However, due to a variety of cost control methods, the District Trustees have been successful at holding water rates stable since 1983.

The Water District in cooperation with several York County legislators actively promoted legislation to alleviate the financial burden of system expansion brought on by extreme growth pressure. This last May, the enactment of two bills sponsored by Representatives Tom Murphy (R - Kennebunk) and Neil Rolde (D - York) and co-sponsored by Senators Maybury and Clark allowed Water Districts to eliminate subsidies for new development and establish a system development charge to provide funds to finance capital construction costs for water system expansion necessary to meet the increasing demands of growth. The passage of these legislative acts is a giant step toward addressing the financial problems attributable to growth, and will help to assure that the District will meet its future water supply responsibilities.

At their May 14th, 1986 meeting, the Trustees of the Water District voted to approve and file a proposal for a system development charge for all future (new) customers. Existing customers would not be required to deposit a fee unless they substantially expanded (needing an increase in the number or size of meters) their demand for water. Although this measure was enacted as "emergency" legislation, the District's system development charge proposal filed in July was not approved by the Public Utilities Commission. The Commission reduced the proposed system development charge from \$990 to an amount less than \$11.00 per residential customer. However, the District has filed amending legislation and efforts will be continued in 1987 to convince the Commission that responsible and innovative financial planning will be necessary to stabilize water rates and reduce the need for future increases. If pending legislation is successful, it is predicted that no water rate increase will be necessary at least through 1988.

District customers are urged to practice conservation, especially during the months of July and August when demands on

the system are at a peak. Since the water system is presently at capacity and as demand increases, the installation of larger water mains will be necessary to increase system capacity, effective conservation measures during the summer months could have a positive effect on capital expenses.

Efforts to improve water quality were continued in 1986 with remarkable success. Equipment and chemical changes by District personnel along with refinement of the water treatment process have resulted in substantial water quality improvement as well as energy and chemical cost savings.

Protection of the District's principal source of water supply, Branch Brook, has been a primary concern. Deterioration of the quality of the water source is inevitable if development of the watershed continues unchecked. The Town of Kennebunk, the first community to pass a protective ordinance, placed building restrictions and land use regulations on sensitive areas near the brook. The District is continuing to work with the Southern Maine Regional Planning Commission in developing and promoting the enactment of aquifer protection and land use ordinances for the entire Branch Brook watershed. Wells and Sanford are working toward enacting similar measures in 1987.

The installation of a new computer early in 1986 has enabled the office staff to improve the District's accounting and billing procedures. The system will be expanded to increase capabilities and efficiency in other areas including meter records, inventory, word processing and hydraulic analysis of the water distribution system.

In response to customer requests, the Trustees have decided, on a trial basis, to enclose self-addressed return envelopes in all water bills. In addition to customer convenience, this added benefit will help to simplify office mail handling procedures.

Major transmission pipe line construction projects have been completed by District personnel. In 1986 District crews completed two major transmission links by installing over 2 miles of 16" and 20" water main along Route One in Wells and along Summer St. in Kennebunk. These projects, necessary to serve the expansion needs brought on by the areas rapid growth, are designed to improve the distribution of water throughout the system. Engineering design and construction performed by District staff have minimized project costs. It is the Trustees' policy to construct projects only as needed and to continue with the District's comprehensive plan in the least costly manner to reduce the need for future rate increases.

The Trustees appreciate the continuing support and cooperation of its customers, state and municipal officials, contractors, plumbers and employees of the District.

Respectfully submitted,

Ronald R. Findlay, President  
Elliot R. Levine  
Joseph F. Landry  
Bradford S. Sterl

#### REGIONAL CABLE TV REGULATORY COMMISSION

By law, cablevision was completely deregulated on January 1, 1987. As we all have noted, there have been rate increases and there will be more in the future. Our commission is not responsible for the increase and we have very little power to regulate them. However, we are constantly reminding New England Cablevision that they should not price themselves right out of the market.

Most of the major areas in Wells are serviced with cable. New England Cablevision is concentrating on motels and condos in the Wells area now that most of the residential areas have been served.

New England Cablevision paid the Town of Wells (franchise fees) the sum of \$19,025.73 in 1986.

The joint commission meets every month and we welcome input from any and all residents of Wells.

Respectfully submitted,

Ray Squire, Chairman  
Kenneth Creed



## WELLS SANITARY DISTRICT

It is with pleasure that the Trustees of the Wells Sanitary District present their annual report to the District's customers and the taxpayers of Wells.

The building boom which the District first began to experience in 1985 has continued unabated throughout the entire year of 1986. During the early part of 1986, it was becoming quite apparent to the Board of Trustees that the reserve capacity at the District's wastewater treatment facility was being consumed by both residential and commercial growth at an unanticipated rate. In response to this situation, the Trustees voted to retain an engineering firm for the purpose of recommending to the Board a means by which the District could continue to meet its obligations to its present customers as well as accommodate the new development within the District.

The engineers, after studying the District's operational data and projected flow estimates, recommended to the Board of Trustees that they implement a sewer impact rate charge to be only assessed against new development. This new charge became effective in April, and all revenues collected from this impact rate will be used exclusively for increasing the capacity of the present system. It is hoped that this new charge will insure that the District's current users will not have to absorb any expansion costs as part of their user fee in future years.

Also in April, the District awarded a contract for the installation of a gravity sewer line on Maynard Street. The project was paid for by Maynard Street residents using the assessment method. This method assesses each property owner his share of the sewer installation charge based on the amount of linear frontage each resident owns abutting the new sewer line. The sewer extension project has resulted in a substantial improvement to the Maynard Street residents' property at a modest cost, with no expense to the District.

Another spring project was the purchase of a radio alarm system for the District's remote pump stations. This new system will allow the District to monitor activity at the pump stations without dependence on seven costly, data-quality telephone lines. Although this state of the art telemetering system is initially quite expensive, there is only a five-year pay back period of the investment, when compared to today's telephone rates.

The District has been continually pursuing various methods of handling the disposal of the District's sludge. Late in 1985, the Board of Trustees retained an engineering firm to design a sludge dewatering system for the wastewater plant. In October of 1986, a contract was awarded to the successful low bidder, Charwill Construction Company of Meredith, New Hampshire, for the installation of the sludge dewatering system in the amount of two hundred thousand dollars. It is hoped that the new system will be fully

operational for next year's busy summer season.

The building boom in Wells is expected to continue during 1987. The Board has approved plans for the extension of the existing sewer system by developers in several locations within the District's service area. This additional growth will require expansion of the District's computerized billing system, as well as increase the daily operational expenses.

The Wells Sanitary District plant operators have used innovative methods to hold down the cost and still maintain excellent water quality standards in the wastewater treatment plant. The Trustees are counting on their continued success so it will be possible to prevent any rate increase to its customers for the fifth straight year.

The Board of Trustees held twelve regular meetings and eleven special meetings in 1986. The Board's meetings are slated in advance and the public is invited to attend.

Respectfully submitted,

BOARD OF TRUSTEES  
Wells Sanitary District

# CASH REPORT OF THE TREASURER FOR 1986

Cash on Hand 1/1/86	
Ocean National Bank - M/M	124,498.58
State Street Bank - M/M	227,674.77
Ocean National Bank - Checking	4,842.51
State Street Bank - Checking	17,587.38
Petty Cash	380.00
Taxes Receivable:	
1987 R. E. Taxes Paid in Advance	5,823.72
1986 Real Estate Taxes	4,711,369.96
1986 Supp.	61,239.88
1985 Real Estate Taxes	188,792.01
1985 Supp.	1,922.93
1985 Personal Property	457.46
1984 Personal Property	738.53
1983 Personal Property	156.91
1983 Supp.	31.17
1982 Personal Property	77.76
1985 Liens	41,033.67
1984 Liens	42,707.28
Tax Acquired Property	1,801.64
Petty Cash	140.00
1986 Excise Tax	586,199.44
1986 Boat Excise	5,719.60
Registration Fees	4,043.00
Accts. Receivable Paid	35,609.17
Accts. Rec. - Laudholm Trust	997,878.79
Accts. Rec. - Coastal Grant	4,250.00
Accts. Rec. - Traffic Study	13,505.00
DOT Grant	74,457.00
Unemployment	4,417.00
Workmen's Comp.	810.20
Interest on Overdue Taxes	36,403.70
Administration:	
Dividends	1,258.84
Lien Costs	6,075.32
Maps and Copies	456.22
Misc.	511.00
Town Clerk:	
Licenses and Fees	43,722.32
Shellfish 1942.50/Dog 858.	
Police:	
Court Fees	3,609.97
Accident Reports	1,460.50
Parking Tickets	3,890.80
Restitutions	280.10
Misc.	162.28
Alarm Accounts	770.00
Cable TV	19,025.73
Code Enforcement Office:	
Permits	53,093.20
Concealed Firearms Permits	950.00

Highway Maint.	
Driveway Permits	2,369.19
Sale of Assets	3,017.02
Transfer/Recycling Center:	
Sale of Scrap	2,674.04
Sale of Cans/bottles	2,549.60
Sale of Paper	88.24
Sale of Cardboard	1,573.96
Trash Bags	1,337.20
Harbor:	
Moorings	14,580.00
Boat Launching	1,339.50
Rents	8,510.94
Boat Rescue Fund	1,275.00
Recreation:	
Snowmobile Reg.	624.00
Rest Rooms (Nik-O-Lok)	711.70
Parking Lots	77,482.00
Planning Board	1,825.00
Appeals Board	3,769.18
Site Review Board	1,550.00
State Revenue Sharing	198,339.06
Federal Revenue Sharing	121,159.00
T.A. Notes	1,500,000.00
Tree Growth	865.99
Gas Tax Refund	4,346.81
Veteran's Exemp. Reimb.	2,573.34
State Park Fees	640.70
Rachel Carson	2,933.00
Interest Earned (Investments)	<u>87,206.71</u>
Total Receipts	9,373,176.52
Transfers of Treasury Bills, C.D.'s etc.	554,540.00
Void Checks etc.	<u>1,565.84</u>
	9,929,282.36
Paid Out Warrants	6,426,404.90
Payment of T.A. Notes	1,559,983.33
Payment of Laudholm Closing	<u>997,878.79</u>
Cash on Hand 12/31/86	<u>945,015.34</u>
Ocean National Bank - Checking Account	12,405.67
Ocean National Bank - M/M	932,229.67
Petty Cash	380.00

Assets in Kind in custody of Town Treasurer for 1176 shares of Bank of New England Corp. as evidenced by Certificate 19387 and 588 shares as evidenced by Certificate 8037.

Respectfully submitted,

HELEN R. ANDREWS  
Treasurer

1986 UNPAID REAL ESTATE TAXES

Adams, Stanley M. & Judith E.	737.45
Akerson, Joan M. & Tivnan, Ann L.	325.85
Aldridge, Milton L., Jr.	475.30
**Aldridge, Milton L., Sr. & Freda	629.65
Anderson, Edwin R.	6.86
Arcand, Raymond R., Sr. & Dorothy A.	133.15
Asmussen-MacKilligan, Gayle M.	1,010.63
Atkinson Davis Corporation	26.95
Bailey, Kenneth C.	5.33
Bailey, Leigh B. & Bonnie A.	798.70
Bailey, Robert & Sandra	336.88
Baron, Donald, Jr. & Joseph	221.73
Barron, Adelard & Theresa	77.61
Bartlett, Lois Ann	368.73
Bartlett, Lois Ann	561.05
Bartlett, Lois Ann	192.33
Bateman, Wayne F. & Mary L.	667.85
Batson, Barbara C. & James L.	994.70
Batson, James L. & Barbara C.	184.98
Beamis, James E., Jr. & Shirley	308.70
Beaudet, Norman M.	507.15
Bedirian, Charles & Ruth	796.25
Bengivengo, Julio & Barbara	3.86
Bergeron, Raymond F. & Sharon	368.73
Bergin, Edward B. & Diana L.	339.33
**Berry, Scott & Patricia	10.58
Berti, Robert	998.38
Beyea, John W. & Rita	608.83
Beyea, Michael G. & Sheri M.	257.25
Beyea, William & Elizabeth	574.53
Bilodeau, Eleanor A. & Gerard	368.94
Blair, Robert & Marlene	5,415.73
Blouin, Richard R. & Mary Ann	951.83
Bois, Annette	590.45
Bois, Richard J. & Darlene	2,692.55
Bois, Richard J. & Darlene	33.08
Booth, Joseph A., Jr. & Eva A.	989.80
* Boston, Thomas & Arlene	302.24
Boudreau, Richard & Katherine	164.15
Bouley, Robert A.	1.19
Bourassa, Gary	292.78
** Bourassa, Robert A.	820.75
Bourassa, Robert L. & Helena B.	1,032.67
Bourne, Charles, Jr.	17.27
Bouzianis, George	1,117.84
Boyd, Larry R. & Mary A.	779.10
Braithwaite, Norman	355.25
Brazer, Eric O.	1,499.40
Breton, Claude G. & Holly	436.80



Breton, Reno J. & Wilcox, Helen J.	652.93
Bridges, Burleigh	312.38
Bridges, Florence	167.83
Bridges, Norman & Eleanor	570.85
Brock, Marsha D.W.	561.05
Brooks, Gardner & Sandra	502.05
Brown, Calvin C. & Carolyn S.	786.45
Brown, Robert E. & Sandra	193.55
Brown, Robert H., Inc.	3.82
Bucklin, H. Roger	826.88
Bucklin, Kathleen	156.80
Burgess, Merle C.	314.83
Burpee, Lynnia G.	417.73
Bushey, Richard J. & Pamela J.	1.04
Cahill, Thomas D.	80.85
Campbell, David G.	128.63
Campbell, Robert S. & Kathleen F.	281.75
Caouette, Andrew	149.45
Carlo, Stephen J. & Carol A.	1,193.15
Carlson, Joyce	333.20
Carney, Lawrence K. & Marilyn W.	743.58
Cataldi, Scott A. & Arthurlene	605.15
Chase, Peggy	483.88
Cheney, Charles L. & Rita M.	790.13
Chick, Carl & Jeanie	553.70
Chick, Michelle	128.63
Cilly, William T. & Caroline M.	452.03
Clark, Charles M., Jr.	219.28
Clancy, Sean & Traci A.	682.33
Clark, Philip G. & Frances	836.68
Cleveland, Constance	622.30
Cloutier, Laura L.	1,669.68
Cloutier, Robert R. & JoAnne	556.15
Coastland Corp.	170.28
Coastland Corp.	11.03
Coastland Corp.	7.35
Coastland Corp.	12.25
Coastland Corp.	72.28
Coastland Corp.	7.35
Coastland Corp.	105.35
Coastland Corp.	8.58
Coastland Corp.	7.35
Coastland Corp.	12.25
Coastland Corp.	12.25
Coastland Corp.	69.83
Coastland Corp.	9.80
Coastland Corp.	1,440.60
Coastland Corp.	771.75
Cofferan, Arthur, Sr.	197.23
Coggeshall, Herbert, Jr.	238.88
Cohen, Barbara J.	346.68

Cohmar Associates, Inc.	162.93
Colbath, Richard H.	1,011.85
Coleman, Anthony J. & Deborah L.	481.43
Colwell, Susan	737.45
Colwell, Susan	218.05
Colwell, Susan A.	294.00
Corliss, James R. & Joyce M.	679.88
Coston, Alice M.	416.50
Cote, Philip & John	133.53
Cote, Philip G. & Marilyn R.	1,002.05
Cousins, Warren G. & Helen J.	911.40
Coyne, Richard K. & Pamela D.	759.50
Crabtree, John A. & Phyllis Ann	1,276.45
Crabtree, John A. & Phyllis-Ann	439.78
Crabtree, John A. & Phyllis-Ann	127.40
Cressey, Thomas	137.20
* Crocker, Donald E., Sr. & Lucille J.	614.95
Cunningham, James & Debra	551.25
Cunningham, James & Debra	143.08
Cuozzo, Marino F. & Piatelli, Leon P.	1,014.30
Cuozzo, Marino F. & Piatelli, Leon P.	432.43
Curtis, Kerry D.	323.40
DLD Associates	1,556.98
DaSilva, Antonio & Amelia	492.45
Daigle, Wynne	1,234.80
Dauteuil, Conrad	205.80
Deavilla, Edwin E.	127.40
Decker, Carl & Phyllis	116.38
Defreitas, Alan P. & Frances A.	259.70
Defreitas, Alan P. & Frances A.	153.13
Degaetano, Robert & Patricia	1,494.50
Degaetano, Robert F. & Patricia	1,668.45
Degaetano, Robert F. & Patricia	646.80
Delorey, Shawn P. & Ilene D.	586.78
Depadua, Peter D., Jr. & Sharon L.	1,472.45
** Depierreffe, Alain Y.	69.21
Desgrottes, Hope Stevens & Lombard, Odier & Cie	89.43
Desgrottes, Hope Stevens & Lombard, Odier & Cie	298.90
Desgrottes, Hope Stevens & Lombard, Odier & Cie	703.15
Desgrottes, Hope Stevens & Lombard, Odier & Cie	51.45
Desgrottes, Hope Stevens & Lombard, Odier & Cie	377.30
Desjardins, Alan & Linda	677.43
Deskus, Walter G., Jr. & Judith	1,134.35
Desmarais, Roger J.	764.40
Detullio, Joseph V.	328.30
Dickie Dare, Inc.	158.03
Dion, Louis F. & Linda L.	866.08
Dolan, Thomas G., Jr. & Margaret M.	88.20
Doty, Nancy	496.13
Doucette, Michael J. & Lori A.	730.10
Dowell, Gary J. & Laura A.	253.58

Downey, Lucille S. & James R.	1,386.70
Downs, Allen	24.50
Downs, Allen E. & Linda	586.78
Downs, Russell	294.00
Downs, Russell P.	831.78
Downs, William R. & Leona	840.35
Duddy, George W. & Linda R.	574.53
Duhrssen Lisa Thorne	427.53
Durham, Edward, Jr. & Micheline	269.50
Dzamba, Thomas & Mary E.H.	454.48
E R Jellison Realty	98.00
Edwards, Thomas G.	279.30
Ellis, William R. & Saralu S.	802.38
Eldredge, Roderick & Helen	158.03
Eldredge, Roderick & Helen	159.25
**Eldridge, Susan E.	739.90
Elliott, Joseph A.	895.48
Ellsworth, Paul	25.22
Emmons, Howard W. & Patricia	601.48
Enright, Thomas J. & Thomas F.	614.95
Erpenbeck, George A. & June	595.35
Firnhaber, Phillip O. & Claire P.	532.88
Fitzgerald, Elizabeth & Edward	3.80
Flanagan, Kirby & Donna	701.93
Flannery, David W.	106.58
Ford, Katherine M.	162.93
Ford, Richard	1,674.58
Fournier, Priscilla A.	1,270.33
Frankudakis, James C. & Poppy C.	1,168.65
Freeman, Melinda A. & Russell	149.45
*Friot, Alan H. & Helen	894.25
Frost, Thomas C. & Cherry M.	1,079.23
Gagne, Donald & Jeanette	611.28
Gagnon, Michael & Terry	346.68
Garland, Barry L.	253.58
Gauthier, Donald M.	298.90
Gelestino, Patricia & Allen	51.50
Generazio, Louis & Jeanne	296.45
Gerald, David & Debbie	205.80
Gilpatrick, Maurice M. & Caroline J.	605.15
Goff, P. & Littlefield, Marie & Matthew & Welch, Nettie M.	877.10
**Goodale, Roy	602.70
**Goodale, Roy A. & Jeannine A.	9.80
Goodwin, Dwight E. & Debra C.	852.60
Gorman, Richard H. & Ruth M.	605.15
**Graham, Kenneth J. & Tammy L.	253.58
Grant, John J.	618.63
Grasso, Mario	868.53
Graves, Jeff Michael	161.70

Greenwood, George & Laraine	516.95
Gregoire, Gertrude	71.05
Gregoire, Godfi Heirs of	384.65
Grenier, Marc E. & Deborah K.	319.08
Griffith, Nancy & West, Lillian	731.33
*Groves, Thomas E. & George L.	897.93
Grumbling, Vernon O. & Audrey	639.96
Gulf Bay Enterprises, Inc.	4,661.13
Gulf Bay Enterprises, Inc.	5,522.30
Guyette, Ellsworth & Debra J.	410.38
Hab-Co Development Corporation	1,873.03
Hab-Co Development Corporation	855.05
Hab-Co Development Corporation	855.05
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	806.05
Hab-Co Development Corporation	758.28
Hab-Co Development Corporation	758.28
Hab-Co Development Corporation	855.05
Hab-Co Development Corporation	1,147.83
Hab-Co Development Corporation	1,147.83
Hab-Co Development Corporation	1,147.83
Hab-Co Development Corporation	1,147.83
Hab-Co Development Corporation	732.55
Hab-Co Development Corporation	1,239.70
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	1,040.03
Hab-Co Development Corporation	1,064.53
Hab-Co Development Corporation	732.55
Hab-Co Development Corporation	855.05
Hab-Co Development Corporation	806.05
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	732.55
Hab-Co Development Corporation	732.55
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	732.55
Hab-Co Development Corporation	712.95
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	902.83
Hab-Co Development Corporation	902.83
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	857.50
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	950.60
Hab-Co Development Corporation	899.15

Hab-Co Development Corporation	899.15
Hab-Co Development Corporation	806.05
Hab-Co Development Corporation	857.50
Hab-Co Development Corporation	806.05
Hab-Co Development Corporation	857.50
Hab-Co Development Corporation	806.05
Hab-Co Development Corporation	855.05
Hab-Co Development Corporation	855.05
Hab-Co Development Corporation	806.05
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	998.38
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	998.38
Hab-Co Development Corporation	940.80
Hab-Co Development Corporation	656.60
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	940.80
Hab-Co Development Corporation	940.80
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	940.80
Hab-Co Development Corporation	940.80
Hab-Co Development Corporation	815.85
Hab-Co Development Corporation	774.20
Hab-Co Development Corporation	798.70
Hab-Co Development Corporation	1,064.53
Hab-Co Development Corporation	774.20
Habicht, June Bailey	1.49
**Hall, Sidney, Jr.	1,291.15
Hall, Sidney M., Jr.	46.55
Hall, Sidney M., Jr.	41.65
Halleran, John J. & Mary	2.93
Hallisey, John B. & Mary L.	677.43
Halverson, James T. & Anita G.	324.63
**Hanson, Donald & Virginia	793.80
**Hanson, Donald A. & Virginia	93.10
Harbour Properties	1,425.90
Harper, Janet	662.73
Harriman, Barry	37.98
Harriman, Richard & Sherry	55.13
Harriman, Robert	39.20
Harris, Edward J., Jr.	1,794.63
Harris, Edward J., Jr. & Susan An	1,283.80
Harrison, Lincoln	101.68
Harting, Bruce & Paula	276.85
Haskell, Shirley	1,135.58
Hastings, William E., Jr.	674.98
Hatch, Harold Estate of	1.23
Hayes, Harold R. & Hazel O.	373.63
Haynes, Gordon E. & Patricia A.	485.10
Heath, Alan S. & Ronda J.	510.83
Higgins, Mark A.	107.64
Hildreth, Patricia R.	704.38
Hilton, Donald R. & Bessie M.	328.30



Hilton, Elaine & Coombs, Harold	344.23
Hilton, Harry A. & Grace M.	393.23
Hilton, Thomas	140.88
Hines, Virginia S.	74.73
Hobson, Richard & Eileen	151.90
Holman, Walter K.	488.78
Holmes, Michale & Elizabeth	877.10
Holzwarth, Daniel J. & Leslie J	619.85
Houston, Fern E.	20.65
Howard, Michael & Deborah	602.70
Howe, John A. & Lillian	1,520.23
Hoyt, Shirley	132.30
Hubbard, Bessie	437.33
Hubbard, Shawn D. & Lisa M.	221.73
Huber, John T. & Mary E.	132.30
Huff, Howard	138.51
Huff, Howard E. & JoAnne	341.78
Hussey, Jolene	58.80
Hutchins, Elmer C.	265.83
Interfirst Bank Dallas	1,440.60
Jackson, John W., Jr.	456.93
**Jelleigh Realty Co.	101.68
Jelleigh Realty Co.	46.55
Jeralds, Mark L. & Cheryl J.	554.93
Jimmo, Marlene	1,085.35
JLK Realty Trust	1,657.43
Johnson, Cynthia D.	639.45
Johnson, Gary B. & Brackett, Marjorie	939.58
*Johnson, Harvey & Elizabeth	3.29
Johnson, Oscar	744.80
Johnson, Russell	122.50
Jones, Paul M. & Sweeney, Joan M.	371.18
Jones, Paul A., Paul M. & Kathy W.	405.48
Jonick Inc.	2,457.35
Joy, Denis R. & Joan A.	1.00
Jutras, Philip L. & Harriett B.	436.98
Kashmiry, Amal	302.58
Keats, Robert J.	352.80
Kelby, William E. & Linda Lee	780.33
**Kellar, John W. III & Nancy A.	47.60
Kelley, Jacob M. & Hanson, Gregory	600.00
Kelley, Jacob	738.68
Kenney, Francis B. & Marguerite	991.03
Kerr, David R., Jr.	782.78
Kett, Robert	61.25
Kienia, Douglass & Terry L.	426.30
Kimball, Caleb	248.68
King, Philip & Delores	220.50
*King, Phyllis	1.75
King, Sharon & Wayne	429.98

Kitchen, Deryl F. & Delcina	787.68
Knight, Goldie	366.28
**Kozelian, John	6.07
Lamb, Richard W. & Carole	795.03
Lang, Stephen M. & Ann E.	100.00
Langill, Clayton	1,074.33
**Laraba, Margaret T. & Salisbury, Evelyn	878.33
Laraba, Natalie	441.00
Laraba, Natalie D.	1,926.93
Larsson, Iris	433.65
Laurel Mountain Trust	883.23
Laurel Mountain Trust	611.28
Lauze, Albert & June	431.20
LeBlanc, David & Barbara	591.68
LeClair, Robert & Nancy	605.15
**Leech, James E. & Barbara C.	1,481.03
Lemire, Harold P. & Linda L.	758.28
Libby, Richard J.	453.25
Libby, Shelley R.	623.53
Littlefield, Philip Hrs. of	340.55
Littlefield, Philip Hrs. of	281.75
Litvinchyk, Jane	810.95
Locklin, David W. & Barbara A.	583.10
**Lord, George C. Hrs. of, W. Aeschbach & John R. Taylor Trust	7,238.53
Lord, George C. Hrs. of	200.90
Lord, Sharon L.	622.30
Lovewell, Leroy	138.43
**Lynch, Ann	81.15
MacDougall, Raymond G. & Gionet, Alex J.	1,346.28
Mackie, Mildred S.	181.30
* Maher, Dennis B. & Jean	896.70
Mailloux, Laura M. Est. of	135.35
Mainline Store Fixtures, Inc.	972.65
Manley, Franklin D. & Beverly	656.60
Manomet Corporation	144.55
Manomet Corporation	2.45
Marshall, Eva L.	313.83
Martel, Dennis & Mary	508.38
* Maseillo, James A. & Wendy	1,718.68
** Matthews, Merton E. & Diana M.	341.78
Maynard, Joseph	632.10
McCallum, Thomas E. & Gagne, Carol A.	630.88
McClean, Ralph L. & Mitzi L.	490.00
McDermott, John G. & Brenda P.	643.13
McDonald, Paul & Diane	1,782.38
McDonough, Edward R. & Johnson, David P.	407.93
McEvoy, E. Tyler & MaryEllen	289.10
McHale, Robert M. & Carol A.	661.50
McInnis, David & Helen	346.68

McInnis, David & Helen	274.40
**McKenna, Robert D. & Anita E.	3.22
McLarnon, Beth L.	588.00
McLaughlin, Robert J. & Patricia	175.18
McLean, Earl Est of	1,182.13
McNally, Pamela J.	753.38
Mercier, David G.	385.88
Merrifield, Calvin & Jeanne	951.83
Dutch, Timothy C.	448.35
**Merry, John C., Jr. & Mary	464.85
Mesgleski, Paul & Mary	607.60
**Mills, Gerald	944.48
Minton, Robert E. & Susan B.	956.73
Mirrione Development Corporation	1.09
Mitchell, Joyce A.	738.68
Mokrycki, James & McCann, Brian	192.33
Moore, Edgar	43.34
**Moore, Richard J. & Gail L.	243.83
*Moore, Sheila M.	161.15
Morey, William E., Jr. & Jeanne	692.13
Morgridge, David	603.93
Moulton, Clarence L. & Elmer	1,009.40
Moulton, Kenneth E. & Corinne E.	486.33
Muller, Annie	942.03
Myers, Flora	246.23
Nadeau, Roland D. & Susan P.	585.55
Namiotka, John J. & Jean F.	1,043.70
Nason, George H. & Weiner, Morris	362.60
Nason, George H. & Weiner, Morris	362.60
Nason, George H.	246.23
Neill, E. Kenneth & Virginia	591.68
Nelson, Robert G. & Jean D.	235.20
Nero, Joseph & Maria	1,254.40
**Neufell, James Jr. & Francine	2.27
Newhall, Stephen & Judith	175.18
Norberg, Michael & Virginia	209.48
Norberg, Michael E. & Virginia R.	160.48
**Norton, Emery D.	954.28
Norton, Paul	404.79
O'Brien, Carol A.	851.38
**O'Leary, Timothy J. & Andrea M.	929.78
**O'Leary, Timothy J. & Andrea	7.35
One Hundred Acres, Inc.	86.73
Our Way Enterprises	1,960.00
Our Way Enterprises, Inc.	28.01
Packard, John R.	493.68
Paine, Richard B.	15.31
Palmer, Fred W. & Glenys	392.48
*Paris, Paul	345.09
Parker, Stephen	1,904.88

Partee, Jane M.	701.93
Patruno, Donimic	80.85
Paulhus, David A. & Shirley J.	937.13
Peasley, Carol J.	503.48
Pelletier & Levesque Oil Co., Inc.	180.08
Perkins, Caroline	219.28
**Perkins, George N. II & Linda	454.29
Perkins, Margaret	840.35
Perkins, Paul & Eleanor	945.70
Peters, Edward C. & Donna J.	602.70
Phillips, Richard L. & Jeannie	745.17
Piecuch, Michael J. & Brenda A.	280.53
Piekos, Theodore H. & Christine Ann Johnson, Diana M.	723.98
Pierce, Chester D.	31.85
Pierce, Francis & Virginia	1,352.40
Pierce, Margaret	409.15
Pittorino, Stephen & Clark, Susan	14.37
Pizza World	2,266.25
Poulin, Robert J. & Margaret M.	1,724.80
Poulin, Robert J. & Margaret M.	131.08
**Praderio, Paul & Jeanette	101.68
Prentice, Steven E. & Joan M.	674.98
Proach, Joseph & Jean	3,122.53
Provencher, Robert & Barbara	570.85
Provencher, Roger L. & Kathleen A.	629.65
Reed, Robert E. & Marcia C.	475.98
Regan, Kevin M.	882.00
Reinholdtsen, Steven	17.15
Remey, James S. & Sheila A.	689.68
Revet, Janice I	104.13
Rhodes, Roland & Joan	269.50
Rhodes, Roland E.	19.60
Rhuda, Bruce E. & Linda E.	706.83
Rich, Arthur E., Jr.	508.38
Rider, John E. & Beverly A.	666.40
Riley, James H.	905.28
Riley, James H.	421.40
Risley, Marie K.	766.85
Roberts, Barry L. & Phyllis I.	455.70
Robinson, Judy Ann	539.00
Robson, J. Donald & Sandra	305.03
Robson, J. Donald & Sandra	1,670.90
Roger, Paul E. & Cynthia	335.14
Rogers, Mark & Anne & Staples, Jane	1,327.90
Ross, Carl	140.88
Ross, Harry & Deanna L.	153.95
**Ross, Robert D. & Bernice A.	699.48
Rouleau, Gerard	301.35
Rowe, Alton J., Jr.	660.28
Rowe, Lois	162.93
Rowe, Lois E.	240.10

Rumney, Harry F. & Fawn N.	483.88
Rumson, Edward T., Jr. & Linda	561.05
Rundlett, Donald C. & Nancy J.	392.00
*Ryan, Edward	442.23
Salvato, John G., Jr. & Marcia E.	1,986.95
Sampson, Aura	248.98
Sampson, Aura	183.75
Schofield, David J. & Lori A.	627.20
Searles, Harvey E.	687.23
Searles, Ronald	355.25
Searles, Thomas R. & Linda S.	640.68
Sevigney, William	422.63
Shackford, Dennis	274.40
Shackford, Dennis R. & Kathryn M.	536.55
Sheldon, Barbara	1,120.88
Shepard, Dexter & Frances	759.50
Shore Development Corporation	1,156.40
Shriber, Allan N. & Ravelson, Arnold H.	25.93
Shugrue, John J. & Anne D.	1,096.38
Smart, Eugene A. & Nancy M.	743.58
Smith, Heber, Jr.	90.65
Smith, Charles E. & Carline E.	2,752.58
Smith, Dale S. & Charlene G.	565.95
Smith, Elaine	622.30
Smith, Elmer J. & Claire A.	467.95
Smith, Gladys Est. of	499.80
Smith, Joseph, Jr. & Victoria	233.98
Smith, Richard H., Jr. & Delores	2.65
Gibbs, Betty S.	
Smith, Roy J. & Anne P.	589.23
Smith, Wayne P. & Marilyn F.	1,243.38
Spector, Edwin A.	410.38
*Springer, Lawrence C., Jr.	65.83
Staples, Beverly B.	155.58
Stevens, Elwyn	111.60
Stevens, Elwyn	132.30
Stevens, Percy W. & Rita E.	575.75
Stevens, Percy W.	46.55
Stevens, Percy W.	209.48
Streeter, Donald W. & Rolande	107.80
Sturtevant, David & Vicki	254.80
Sturtevant, Raymond	118.83
Stutes, Judy	151.90
Sukalas, Mitchell & Jacqueline	693.35
Sullivan, Barbara J.	289.10
Sullivan, Paul J.	3.95
Swain, Richard W.	2.32
*Tamposi, Sharon R. Trustee	4,178.48
Tarling, Ernest E.	597.80
Theriault, Estelle M.	656.60



Thompson, Deanna	467.17
Tobey, Leland Estate of	145.78
Tobey, Leland Estate of	329.53
Tobey, Hazel V.	166.60
Tobin, Daniel, Jr.	644.35
Towns, Shirley	407.93
Toye, James & Joyce	1,104.95
Tracy, Neil & Janet	695.80
Trafton, Calvin	177.08
Trafton, Charles	491.23
Trafton, Charles	396.90
Trafton, Charles	123.73
Trafton, Charles	30.63
Trafton, Larry T. & Deborah	403.03
Trudeau, Paul R. & Judith R.	303.80
Tudisco, Salvatore & Janan	453.25
Tufts, Craig & Karen	754.60
Tufts, Geraldine B.	584.33
Tufts, Hazen & JoAnne	701.93
Tuttle, Ruth E.	441.00
Tuttle, Ruth E.	17.15
Tuttle, Stanley W., Jr. & Cynthia	557.38
Tyler, Alice	469.18
Vacation Fun, Inc.	1,068.20
Vacation Fun, Inc.	1,068.20
Vacation Fun, Inc.	915.08
Vacation Fun, Inc.	847.70
Vacation Fun, Inc.	847.70
Vacation Fun, Inc.	915.08
Vacation Fun, Inc.	915.08
**Van Loan, Eugene III & Telge, Gregory	2,126.60
Veroneau, Claire	144.55
**Walker, Diane M.	40.25
Walloff, Velma & Stanley	603.93
**Warburton, Barbara L.	95.55
Ward, James, Jr.	227.85
Watson, James & Allayne	616.18
Weagle, Charles & Jane	608.83
Webber, Douglass James	271.95
Webber, Joseph L. & Bernice	384.65
Webber, Thomas L. & Dorothy I.	347.90
Webster, Richard J. III	508.38
Webster, Gail K.	886.90
Welch, George, Jr.	243.78
Welch, Fred	66.15
**Welch, George L. & Elda	497.35
Welsh, Robert W. & Catherine	699.25
Westwig, Harold C. & Janis F.	166.60
White, John W. & Jeannine	385.89
**Whiting, Kathleen J.	27.68
Whitman, Ralph & Nancy	221.73

Whitney, H.I. Hrs of	123.73
Wilson, Roy L. & Patricia E.	906.50
Wirling, Donna	181.30
Woodward, Guy III	426.30
Wooster, Albert	209.48
Worthley, George S. & Patricia	595.35
Wright, Robert W.	606.38
Wynne, Daigle	730.10
**Yankowski, George E. Jr. & Janice G.	32.52
York, Harry B. Est. of	395.68
Zinor, Holly	542.68

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\$ 369,904.01

1986 UNPAID SUPPLEMENTAL TAXES AS OF 12/31/86

Cotton, Michael J. & Diane N.	3.11
Downey, Lucille S. & James R.	36.75
Janes, Dr. John	153.13
Mackey, John & Neoma	40.43
Rumney, Harry F. & Fawn N.	88.20
Salisbury, Michael	180.78
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	\$502.40

\*Partial payment after 12/31/86

\*\*Paid in full after 12/31/86

1986 UNPAID PERSONAL PROPERTY TAXES AS OF 12/31/86

Angelo, Leone	30.93
Arsenault, Bertha	17.15
Blair, Robert	31.70
Bodwell, Kimberly L.	32.46
Boragine, Ralph H.	44.10
Borg-Warner Leasing	307.48
Breda, Julio & Carol Ann	19.60
Brown, Robert E.	189.88
Burgess, Merle C.	28.73
Cady, Mark	34.30
Captain's Gally	211.19
Carlson, Warren & Elaine	25.11
Chisholm, J.	13.48
Choices Hair Design	25.73
Cosmenelli, John	98.00
Coty, Richard	88.20
Croke, John S.	13.48
Degaetano, Robert F. & Patricia	22.05
Dionne, E. Michael	56.14
Doley, Robert Mr. & Mrs.	30.63
Duffy, Thomas	42.30
Electro Games Co.	143.57
Fabre, Enzo	30.32
Festa, Lawrence	45.94
Ford, Jean M.	95.55
Fournier, Norman & Patricia	17.35
Gearin, William	133.53
Gingras, Martin	19.60
Gorrie, Ronald	49.00
Hartnett, Frank	40.77
Henri's Restaurant, Inc.	659.56
Henri's Restaurant, Inc.	70.69
Integrity Credit Corp.	104.13
Jakies Beauty Salon	31.12
Janco, Hank	36.75
**Jester, Irving	1.93
Jones, Paul M.	15.58
Jonick, Inc.	325.85
Laraba, M.T. & Salisbury E.	9.80
Leduc, Raymond	18.38
Leech, Barbara C.	50.23

Lind, Howard, Anna & Diane	9.80
Lubarsky, Michael Gen Partner	489.76
Marois, Paul	39.20
** Masiello, James & Wendy	9.80
McIvor, Susanne M.	32.83
McKenna, Jerry	113.56
Mearls, William J. & Mary	68.23
Merrifield, Calvin & Jeanne	19.60
Moody Fish Market	156.80
Moody, Peter & Glenis	61.74
Morin, Gerald	24.50
Moroney, Ronald	83.30
Moulton's Garage, Inc.	44.46
Neukuckatz, Barbara H.	27.87
Newell, Betty	24.75
Nichols, Arthur & Elinor	27.56
Norseman, Inc.	2,207.65
O'Connor, Ann E.	54.02
Panella, Cynthia	17.15
Pizza World, Inc.	238.42
Proulx, Leo	15.93
Proulx, Leo	39.32
** Proach, Peter	73.50
Racine, William & Gloria	131.08
Ricci, Ronald	9.80
Rice, Karl & Elsie	18.38
Rodriques, Richard	46.80
** Rogers, Mark & Ann	122.50
Smith, Wayne P. & Marilyn F.	9.80
Stromgren, Mitch	18.38
Trafton, Charles F.	365.79
** Tucker, Theresa	1.30
Twomey, Mr. & Mrs. B.	6.13
Walters, James	50.23
Wetterau, Inc.	689.68
Wish, Lynn & O'Connor, Pat	15.93
Wright, James & Kathleen	25.97
Zahares IGA	827.17
	<hr/>
	\$9,480.98



# CUMMINGS, LAMONT & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

JOHN M. CUMMINGS, C.P.A.  
DONALD E. LAMONT, C.P.A.  
ROGER C. WAGENFELD, C.P.A.  
D. BRUCE MCNAMEE, C.P.A.

MEADOWSBROOK OFFICE BUILDING

U. S. ROUTE 1  
YORK, MAINE  
(207) 363-3187  
(207) 646-4417

MAILING ADDRESS  
P. O. BOX 420

YORK, MAINE 03909-0420

January 17, 1987

Board of Trustees  
Wells Sanitary District  
Wells, Maine

We have examined the accompanying balance sheets of Wells Sanitary District as of December 31, 1986 and 1985, and the related statements of income, retained earnings, and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Wells Sanitary District as of December 31, 1986 and 1985, and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

*Cummings, Lamont & Associates*  
Certified Public Accountants

OFFICES IN KENNEBUNK, SANFORD, AND YORK, MAINE

WELLS SANITARY DISTRICT

BALANCE SHEETS

DECEMBER 31,

	<u>1986</u>	<u>1985</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	768,399	531,845
Accounts receivable, users	231,890	213,138
Accounts receivable, other	163,514	5,253
Prepaid expenses	<u>17,083</u>	<u>9,450</u>
Total Current Assets	<u>1,180,886</u>	<u>759,686</u>
PROPERTY AND EQUIPMENT, Note 2		
Land and easements	152,584	151,088
Sewer lines	11,780,016	11,706,207
Structures	4,622,594	4,622,594
Equipment	4,238,968	4,230,605
Office furnishings	22,736	22,736
Vehicles	58,304	45,104
Construction work in progress	<u>37,113</u>	<u>14,982</u>
	20,912,315	20,793,316
Less accumulated depreciation	<u>3,729,160</u>	<u>3,228,039</u>
Total Property and Equipment	<u>17,183,155</u>	<u>17,565,277</u>
OTHER ASSETS, Note 2		
Deferred start-up costs, net	15,874	21,166
Deferred bond issue expense, net	<u>1,260</u>	<u>1,296</u>
Total Other Assets	<u>17,134</u>	<u>22,462</u>
Total Assets	<u>18,381,175</u>	<u>18,347,425</u>

See Notes to Financial Statements

# WELLS SANITARY DISTRICT

## BALANCE SHEETS

DECEMBER 31,

	<u>1986</u>	<u>1985</u>
<u>LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	29,897	18,977
Accrued interest payable	64,897	65,831
Construction security deposit	10,000	
Current maturities of long-term liabilities	<u>99,000</u>	<u>94,000</u>
Total Current Liabilities	<u>203,794</u>	<u>178,808</u>
LONG TERM LIABILITIES		
Bonds payable, Note 3	3,596,000	3,690,000
Less current maturities	<u>99,000</u>	<u>94,000</u>
Total Long Term Liabilities	<u>3,497,000</u>	<u>3,596,000</u>
Total Liabilities	<u>3,700,794</u>	<u>3,774,808</u>
COMMITMENTS AND CONTINGENCIES, Note 5		
CONTRIBUTIONS IN AID OF CONSTRUCTION,		
Notes 2 and 4		
Federal Environmental Protection Agency	11,118,350	11,064,812
Federal Farmers' Home Administration	2,100,000	2,100,000
Maine Department of Environmental Protection	3,706,080	3,688,229
Town of Wells	3,687	3,687
Customers	<u>382,932</u>	<u>19,647</u>
	17,311,049	16,876,375
Less depreciation on assets acquired from contributions in aid of construction	<u>3,162,798</u>	<u>2,739,181</u>
Total Contributions	<u>14,148,251</u>	<u>14,137,194</u>
RETAINED EARNINGS, Note 7	<u>532,130</u>	<u>435,423</u>
Total Liabilities, Contributions and Retained Earnings	<u>18,381,175</u>	<u>18,347,425</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT

STATEMENTS OF INCOME

YEARS ENDED DECEMBER 31,

	<u>1986</u>	<u>1985</u>
OPERATING REVENUE		
Sewer service charges	707,266	670,715
Other services and charges	<u>23,628</u>	<u>21,962</u>
Total Operating Revenue	730,894	692,677
OPERATING EXPENSES, Note 6	<u>392,529</u>	<u>326,694</u>
INCOME FROM OPERATIONS	<u>338,365</u>	<u>365,983</u>
OTHER INCOME		
Interest on invested cash	<u>39,680</u>	<u>37,460</u>
OTHER DEDUCTIONS		
Amortization of deferred start-up costs and bond issue expense	5,328	5,328
Depreciation	501,121	498,636
Interest on long-term liabilities	<u>198,506</u>	<u>203,464</u>
Total Other Deductions	<u>704,955</u>	<u>707,428</u>
(LOSS) BEFORE SPECIAL CREDIT	(326,910)	(303,985)
SPECIAL CREDIT		
Transfer of depreciation expense to contributions in aid of construction	<u>423,617</u>	<u>421,453</u>
NET INCOME	<u>96,707</u>	<u>117,468</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT  
STATEMENTS OF RETAINED EARNINGS  
YEARS ENDED DECEMBER 31, 1986 AND 1985

	<u>UNAPPROPRIATED</u>	<u>APPROPRIATED</u> FmHA Reserve	Total Retained Earnings
BALANCE, December 31, 1984	290,167	27,788	317,955
NET INCOME	117,468		117,468
FmHA Reserve appropriation, Note 7	<u>(6,947)</u>	<u>6,947</u>	<u>          </u>
BALANCE, December 31, 1985	400,688	34,735	435,423
NET INCOME	96,707		96,707
FmHA Reserve appropriation, Note 7	<u>(6,947)</u>	<u>6,947</u>	<u>          </u>
BALANCE, December 31, 1986	<u>490,448</u>	<u>41,682</u>	<u>532,130</u>

See Notes to Financial Statements



WELLS SANITARY DISTRICT  
STATEMENTS OF CHANGES IN FINANCIAL POSITION  
YEARS ENDED DECEMBER 31,

	<u>1986</u>	<u>1985</u>
SOURCE OF CASH		
Net income	96,707	117,468
Depreciation and amortization, net of special credit	<u>82,832</u>	<u>82,511</u>
Cash provided by operations during the year	179,539	199,979
Decrease in accounts receivable		30,473
Increase in accounts payable	10,920	4,511
Increase in construction security deposit	10,000	
Contributions from Federal Environmental Protection Agency	53,538	
Contributions from Maine Department of Environmental Protection	17,851	
Contributions from customers	<u>363,285</u>	<u>19,647</u>
Total Source of Cash	<u>635,133</u>	<u>254,610</u>
APPLICATION OF CASH		
Increase in prepaid expenses	7,633	3,724
Increase in accounts receivable	177,013	
Additions to property and equipment	118,999	59,370
Decrease in accrued interest payable	934	1,113
Repayment of long-term borrowings	<u>94,000</u>	<u>84,000</u>
Total Application of Cash	<u>398,579</u>	<u>148,207</u>
INCREASE IN CASH	236,554	106,403
CASH BALANCE, BEGINNING OF YEAR	<u>531,845</u>	<u>425,442</u>
CASH BALANCE, END OF YEAR	<u>768,399</u>	<u>531,845</u>

See Notes to Financial Statements

## WELLS SANITARY DISTRICT

### NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1986 AND 1985

#### Note 1 - Organization and Activities

The Wells Sanitary District is a quasi-municipal corporation organized under the Statutes of the State of Maine for the purpose of constructing and operating a system of waste disposal and sewage treatment for the Town of Wells. A certificate of organization was issued to the District in December, 1970 by the Maine Environmental Improvement Commission. It is managed by a full time director and five trustees elected for staggered three year terms by voters of the District.

#### Note 2 - Accounting Policies

The accounting policies used by the District conform to generally accepted accounting principles. Significant policies are described below:

Property and equipment are carried at cost. Major additions and improvements are capitalized while maintenance and repairs which do not materially improve or extend the life of the assets are expensed currently.

Depreciation is computed by the straight line method on all classes of property and equipment over their estimated useful lives. Depreciation on assets acquired from contributed funds is charged against those contributions while the amount related to assets acquired with District funds is charged to operations.

Deferred start-up costs consist of operating expenses, including depreciation and interest, less revenues, incurred by the District during the period from July 1, 1979 to December 31, 1979 since the system was not fully operational during that time. These costs are being amortized on a straight line basis over a ten year period.

Deferred bond issue expense consists of legal fees relating to the bonds issued to the Farmers Home Administration in April, 1981. These costs are being amortized on a straight line basis over the 40 year term of the bonds.

Contributions in Aid of Construction - Customers pay for a portion of special facilities constructed for their use. The entire cost of the project is recorded in the property accounts, and the payments received from customers are recorded in the contributions account.

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 1986 AND 1985

Note 3 - Bonds Payable

At December 31 bonds payable consisted of the following:

	<u>1986</u>	<u>1985</u>
Long-Term Liabilities		
Bonds issued to Maine Bond Bank. Interest is payable semi-annually in May and November at a rate fluctuating from a low of 5.1% to a high of 6.25% with an average rate of 5.65%. Principal payments are due annually on November 1 until the year 2001. Principal payments increase over this period from \$50,000 to \$265,000.	2,450,000	2,535,000
Bonds issued to Farmers' Home Administration. Interest is payable annually at 5%. Principal payments are due annually on April 8 until the year 2021. Principal payments increase over this period from \$9,000 to \$69,000.	<u>1,146,000</u>	<u>1,150,000</u>
Total Long-Term Liabilities	<u>3,596,000</u>	<u>3,690,000</u>

Aggregate principal payments are as follows:

First year	99,000	94,000
Second year	104,000	99,000
Third year	114,000	104,000
Fourth year	124,000	114,000
Fifth year	139,000	124,000
After five years	<u>3,016,000</u>	<u>3,155,000</u>
	<u>3,596,000</u>	<u>3,690,000</u>

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 1986 AND 1985

Note 4 - Sewer Impact Fee

During 1986, the District implemented a sewer impact fee for all new commercial construction and residential development projects for which occupancy permits had not been issued prior to April 24, 1986. This impact fee was assessed on the basis of the design flow impact of the projects on the District's reserve capacity at a rate of \$4.19 per gallon. The District billed \$340,275 of impact fees in 1986 of which \$156,488 was receivable as of December 31. Amounts collected in 1986 have been invested and will be applied against future capital outlay of the District. See Note 5 regarding legal action related to this matter.

Note 5 - Commitments and Contingencies

At December 31, 1986 there were claims and disputed items in connection with the construction project; the District has filed cross-claims against other parties on these matters. In the opinion of legal counsel any potential liability to the District should be recoverable from the other parties and there would be no significant effect on the financial position of the District.

In relation to the sewer impact fee referred to in Note 4, a legal action was in progress requesting a declaratory judgment on the validity of the impact rate charge. As of December 31, 1986 this action had not been heard.

Note 6 - Retirement Plan

The District has a non-contributory pension plan covering all full-time employees who meet specified age and service requirements. The plan is funded by insurance contracts. The cost to the District was \$8,481 in 1986 and \$7,046 in 1985.

Note 7 - FmHA Reserve

Pursuant to the FmHA bond issue of April, 1981, the District is required to set aside \$6,947 annually until a reserve of \$69,467 is established. Amounts set aside in this reserve fund are treated as an appropriation of retained earnings.

TOWN OF WELLS, MAINE

General Purpose Financial Statements

Year Ended December 31, 1986

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## AUDITORS' REPORT

Members of the Board of Selectmen  
Town of Wells, Maine

We have examined the general purpose financial statements of the Town of Wells, Maine, as of and for the year ended December 31, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The general purpose financial statements referred to above do not include financial statements of the general fixed asset group of accounts, which should be included to conform with generally accepted accounting principles.

Budgetary control over certain grants accounted for in the special revenue funds is maintained on the basis of the fiscal periods of the grants. Accordingly, a statement of revenues and expenditures - budget and actual for special revenue funds for the year ended December 31, 1986 is not presented as required by generally accepted accounting principles.

In our opinion, except for the effects of the matters referred to in the second and third paragraphs of this report, the general purpose financial statements referred to above present fairly the financial position of the Town of Wells, Maine, at December 31, 1986, and the results of its operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Town of Wells, Maine. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Berry, Dunn, McNeil & Parker*

Portland, Maine  
January 23, 1987

TOWN OF WELLS, MAINE

Combined Balance Sheet

All Fund Types and General Long-Term Debt  
Group of Accounts

December 31, 1986

	<u>Governmental Funds</u>	
	<u>General</u>	<u>Special Revenue</u>
<b>ASSETS</b>		
Cash	\$ 25,793	\$ -
Savings and money market accounts	801,009	427,375
Investments (approximate market \$38,352)	770	-
Taxes receivable, less estimated uncollectible taxes of \$29,000	384,930	-
Tax liens receivable	66,622	-
Tax acquired property	1,438	-
Accounts receivable	161	-
Due from federal and state governments	-	-
Amount to be provided for retirement of general long-term debt	-	-
	<u>\$1,280,723</u>	<u>\$427,375</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Accounts payable	\$ 60,618	\$ -
Town of Ogunquit	428	-
Deferred revenue		
Property taxes	403,142	-
General long-term debt payable (Note 3)	-	-
Fund balance		
Reserved for endowment	-	-
Unreserved		
Designated	-	427,375
Undesignated	816,535	-
	<u>\$1,280,723</u>	<u>\$427,375</u>

See notes to financial statements.

Trust Funds		General Long-Term Debt Group of Accounts	Totals (Memorandum Only) December 31,	
Bayley Fund	Wells National Estuarine Sanctuary (Note 5)		1986	1985
\$ -	\$7,706	\$ -	\$ 33,499	\$ 22,810
2,424	1,026	-	1,231,834	1,090,392
70	-	-	840	840
-	-	-	384,930	299,878
-	-	-	66,622	59,827
-	-	-	1,438	3,569
-	-	-	161	-
-	-	-	-	34,858
-	-	510,000	510,000	590,000
<u>\$2,494</u>	<u>\$8,732</u>	<u>\$510,000</u>	<u>\$2,229,324</u>	<u>\$2,102,174</u>
\$ -	\$ -	\$ -	\$ 60,618	\$ 32,168
-	-	-	428	428
-	-	-	403,142	318,603
-	-	510,000	510,000	590,000
2,494	-	-	2,494	2,383
-	8,732	-	436,107	381,647
-	-	-	816,535	776,945
<u>\$2,494</u>	<u>\$8,732</u>	<u>\$510,000</u>	<u>\$2,229,324</u>	<u>\$2,102,174</u>

TOWN OF WELLS, MAINE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Fund Types

Year Ended December 31, 1986

	Governmental Funds		
	General	Capital Project	Special Revenue
<b>Revenues</b>			
Property taxes	\$5,053,398	\$ -	\$ -
Excise taxes	586,199	-	-
Intergovernmental revenues	198,339	-	160,759
Licenses and permits	53,093	-	-
Fines	3,891	-	-
Charges for services	148,545	-	17,937
Interest income	86,823	-	30,004
Sale of Town-owned land and equipment	3,017	-	-
Cable TV	19,026	-	-
Animal control	-	-	-
Laudholm trust	-	-	-
Miscellaneous	44,681	-	-
Total revenues	6,197,012	-	208,700
<b>Expenditures</b>			
Current			
General government	811,273	-	-
Public safety	894,135	-	-
Social services	165,215	-	-
Public works	591,184	-	-
Debt service	184,557	-	-
Boards and committees	18,342	-	-
Education	3,246,363	-	-
County tax	161,419	-	-
Wells Harbor	26,517	-	-
Sanctuary operating expenses	-	-	-
Capital outlay	-	1,461	219,928
Total expenditures	6,099,005	1,461	219,928
Excess of revenues over (under) expenditures (carried forward)	98,007	(1,461)	(11,228)

See notes to financial statements.

Trust Funds		Totals	
Bayley Fund	Wells	(Memorandum Only)	
	National	December 31,	
	Estuarine Sanctuary	1986	1985
\$ -	\$ -	\$5,053,398	\$4,261,921
-	-	586,199	455,187
-	975,512	1,334,610	395,617
-	-	53,093	58,200
-	-	3,891	5,824
-	565	167,047	107,648
131	1,231	118,189	151,245
-	-	3,017	10,516
-	-	19,026	14,885
-	-	-	2,500
-	124,870	124,870	-
-	-	44,681	66,669
<u>131</u>	<u>1,102,178</u>	<u>7,508,021</u>	<u>5,530,212</u>
-	-	811,273	675,278
-	-	894,135	812,433
-	-	165,215	151,840
-	-	591,184	512,427
-	-	184,557	190,089
-	-	18,342	11,729
20	-	3,246,383	2,830,471
-	-	161,419	156,425
-	-	26,517	16,911
-	80,879	80,879	-
-	1,012,567	1,233,956	249,547
<u>20</u>	<u>1,093,446</u>	<u>7,413,860</u>	<u>5,607,150</u>
<u>111</u>	<u>8,732</u>	<u>94,161</u>	<u>(76,938)</u>



TOWN OF WELLS, MAINE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Fund Types

Year Ended December 31, 1986

	Governmental Funds		
	<u>General</u>	<u>Capital Project</u>	<u>Special Revenue</u>
Excess of revenues over (under) expenditures (brought forward)	\$ <u>98,007</u>	\$ <u>(1,461)</u>	\$ <u>(11,228)</u>
Other financing sources (uses)			
Operating transfers in	104,492	-	229,863
Operating transfers out	<u>(148,219)</u>	<u>(12,160)</u>	<u>(173,976)</u>
Total other financing sources (uses)	<u>(43,727)</u>	<u>(12,160)</u>	<u>55,887</u>
Excess of revenues and other sources over (under) expenditures and other uses	54,280	(13,621)	44,659
Fund balances, January 1, 1986	<u>762,255</u>	<u>13,621</u>	<u>382,716</u>
Fund balances, December 31, 1986	\$ <u><u>816,535</u></u>	\$ <u><u>-</u></u>	\$ <u><u>427,375</u></u>

See notes to financial statements.

Exhibit B  
(Concluded)

Trust Funds		Totals	
Bayley Fund	Wells National Estuarine Sanctuary	(Memorandum Only) December 31,	
		<u>1986</u>	<u>1985</u>
\$ 111	\$ 8,732	\$ 94,161	\$ (76,938)
-	-	334,355	345,946
-	-	<u>(334,355)</u>	<u>345,946</u>
-	-	-	-
111	8,732	94,161	(76,938)
2,383	-	1,160,975	1,237,913
<u>\$2,494</u>	<u>\$ 8,732</u>	<u>\$1,255,136</u>	<u>\$1,160,975</u>

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<b>Revenues</b>			
Property taxes	\$4,995,532	\$5,053,398	\$ 57,866
State revenue sharing	202,457	198,339	(4,118)
Town clerk fees	30,000	39,149	9,149
Plumbing and building permits	20,000	53,093	33,093
Parking fees	50,000	72,118	22,118
Fines	3,000	3,891	891
Interest income	115,000	86,823	(28,177)
Wells Harbor	22,980	22,980	-
Excise taxes	353,000	586,199	233,199
Administrative receipts	5,000	6,075	1,075
Sale of Town-owned land and equipment	-	3,017	3,017
Cable TV	12,000	19,026	7,026
Recycling fees	12,000	8,223	(3,777)
Miscellaneous	-	44,681	44,681
<b>Total revenues</b>	<u>5,820,969</u>	<u>6,197,012</u>	<u>376,043</u>
<b>Expenditures</b>			
<u>General government</u>			
Administration	234,637	211,621	23,016
Assessor	69,451	67,728	1,723
Town clerk	72,669	72,414	255
Code enforcement	51,424	51,326	98
Employee fringe benefits	253,142	246,092	7,050
Insurance	109,467	126,039	(16,572)
Town Hall maintenance	34,508	32,053	2,455
Surveys and appraisals	4,000	4,000	-
	<u>829,298</u>	<u>811,273</u>	<u>18,025</u>

See notes to financial statements.

TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1986

	Budget	Actual	Variance Favorable (Unfavor- able)
<u>Public Safety</u>			
Police	\$ 480,419	\$ 440,941	\$ 39,478
Wells Corner Hose Company	93,882	102,904	(9,022)
Wells Beach Hose Company	98,326	97,667	659
High Pine Hose Company	12,125	13,691	(1,566)
Wells Branch Hose Company	9,138	7,871	1,267
Hydrant rental	94,000	90,720	3,280
Street lighting	70,000	69,696	304
Life saving	50,246	47,686	2,560
Animal control	6,621	7,466	(845)
Fire inspection	750	429	321
Clam conservation	6,560	6,432	128
Public safety building	5,700	5,499	201
Tree pruning	2,000	1,200	800
Ambulance training	2,000	1,933	67
	<u>931,767</u>	<u>894,135</u>	<u>37,632</u>
<u>Social Services</u>			
Library maintenance	53,112	51,108	2,004
Library books	12,500	12,485	15
Welfare	33,000	35,861	(2,861)
Recreation	36,878	34,655	2,223
Information Bureau	10,363	10,720	(357)
York County Community Action	3,966	3,966	-
Meals on wheels	2,500	2,488	12
Waban bus	950	950	-
Ocean View Cemetery	800	800	-
Senior citizens	700	700	-
Memorial Day	300	300	-
American Legion	200	200	-
Armed services	150	150	-
Waban projects	651	651	-
York County Home Care Service	931	931	-
York County Health Services	5,000	5,000	-

See notes to financial statements.

TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<u>Social Services (Concluded)</u>			
Maine Development Foundation	\$ 200	\$ 200	\$ -
Hospice of York	300	300	-
Caring Unlimited	500	500	-
York County Alcoholism Shelter	250	250	-
York County Counseling Services	1,000	1,000	-
Historical Society	2,000	2,000	-
	<u>166,251</u>	<u>165,215</u>	<u>1,036</u>
<u>Public Works</u>			
Rest rooms	11,960	9,230	2,730
Highway	427,558	384,757	42,801
Beach cleaning	6,080	6,332	(252)
Solid waste transfer and recycling facility	98,183	109,665	(11,482)
Seawall and bridge repairs	22,000	17,195	4,805
Parking lots	10,443	8,486	1,957
Landfill closeout	53,000	55,519	(2,519)
	<u>629,224</u>	<u>591,184</u>	<u>38,040</u>
<u>Debt Service</u>			
Municipal indebtedness	80,000	80,000	-
Interest on bonds and notes	121,365	104,557	16,808
	<u>201,365</u>	<u>184,557</u>	<u>16,808</u>
<u>Boards and Committees</u>			
Planning	5,850	6,708	(858)
Appeals	4,075	4,897	(822)
Personnel	525	584	(59)
Site review	3,500	4,624	(1,124)
Conservation	2,461	1,529	932
	<u>16,411</u>	<u>18,342</u>	<u>(1,931)</u>

See notes to financial statements.



TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1986

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavor- able)
<u>Education</u>	\$3,246,363	\$3,246,363	\$ -
<u>County Tax</u>	<u>161,419</u>	<u>161,419</u>	-
<u>Wells Harbor</u>	<u>22,980</u>	<u>26,517</u>	(3,537)
Total expenditures	<u>6,205,078</u>	<u>6,099,005</u>	<u>106,073</u>
Excess of revenues over (under) expenditures	<u>(384,109)</u>	<u>98,007</u>	<u>482,116</u>
Other financing sources (uses)			
Operating transfers in	107,609	104,492	(3,117)
Operating transfers out	<u>(147,795)</u>	<u>(148,219)</u>	<u>(424)</u>
Total other financing sources	<u>(40,186)</u>	<u>(43,727)</u>	<u>(3,541)</u>
Excess of revenues over (under) expenditures and other sources	<u>(424,295)</u>	<u>54,280</u>	<u>478,575</u>
Fund balance, January 1, 1986	<u>762,255</u>	<u>762,255</u>	-
Fund balance, December 31, 1986	<u>\$ 337,960</u>	<u>\$ 816,535</u>	<u>\$ 478,575</u>

See notes to financial statements.

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1986

1. Summary of Significant Accounting Policies

A summary of significant accounting policies used in the preparation of the financial statements follows:

A. Fund Accounting

Financial activities are recorded in the individual funds or group of accounts described below, each of which is deemed to be a separate accounting entity.

Governmental Funds

The financial operations of each fund are accounted for in a separate set of self-balancing accounts which represent the fund's assets, liabilities, fund balance, revenues and expenditures or expenses.

General Fund

Transactions related to resources obtained and used for delivery of services traditionally provided by a municipal government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, highways and streets, public works, education and recreation.

Capital Project Fund

Transactions related to resources obtained and used for the acquisition, construction or improvement of major capital facilities are accounted for in the Capital Project Fund. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants.

Special Revenue Funds

Special Revenue Funds are used to account for Federal Revenue Sharing and funds appropriated from the General Fund restricted to expenditure for specified purposes.

Trust Funds

Transactions related to resources obtained and used by the Town in its capacity of trustee are accounted for in Trust Funds. Nonexpendable Trust Funds are those whose principal must be preserved intact and are most often used to account for the principal portion of endowments provided in the Town by private donors with the stipulation that their principal be preserved intact. Expendable Trust Funds are those whose principal and income may be expended in the course of their

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1986

1. Summary of Significant Accounting Policies (Continued)

Trust Funds (Concluded)

designated operations and are most often used to account for income amounts transferred to them from Nonexpendable Trust Funds. Expendable Trust Funds may also be used to account for endowments whose principal may be expended in the course of their designated operations.

B. Long-Term Liabilities

Long-term liabilities expected to be repaid from governmental funds are accounted for in the General Long-Term Debt Account Group. An account group is not a "fund." It is concerned only with the measurement of financial position and not with measurement of results of operations.

C. Basis of Accounting

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to meet expenditures. Taxpayer-assessed income and gross receipts are considered "measurable" when in the hands of the Town and are recognized as revenue at that time.

Deferred property tax revenue represents unpaid taxes and related liens collected sixty-one or more days after year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Materials and supplies are considered expended when purchased and inventory is not reflected in the financial statements.

D. Investments

Investments are stated at cost.

E. Municipal Pension Plan

All Town employees are covered by the Maine State Retirement System. Pension costs to the Town are actuarially determined by the state. Prior service costs are being amortized over fifteen years.

# TOWN OF WELLS, MAINE

## Notes to Financial Statements

December 31, 1986

### 1. Summary of Significant Accounting Policies (Concluded)

#### F. Budgetary Accounting

General governmental revenues and expenditures are accounted for in the General Fund and are controlled by a budgetary accounting system in accordance with legal requirements.

### 2. Budgeting and Budgetary Control

The authority of the budget committee is limited to recommendations which are equal to or less than the requests of the departments and organizations associated with municipal and school district operation. The final authority for budget development lies with the respective governing bodies: the board of selectmen and the board of trustees.

At the annual Town meeting the citizens of Wells vote upon the appropriations recommended by the selectmen and budget committee. At the end of the year all appropriations lapse unless specifically continued by resolution of the selectmen.

Budgetary control over intergovernmental grants (other than federal revenue sharing which is included in the general fund for budgetary reporting purposes), which are accounted for in the Wells National Estuarine Sanctuary trust fund, is maintained on the basis of the fiscal period of the grant which does not correspond to the Town's fiscal period. Since such grant is legally budgeted on the basis of its fiscal period a budgetary comparison with the actual results of operations is not presented.

### 3. General Long-Term Debt Payable

A summary of outstanding bond and notes payable follows:

<u>Purpose</u>	<u>Issue Date</u>	<u>Rate</u>	<u>Annual Maturity Dates</u>	<u>Unpaid Balance</u>
Solid Waste Transfer/Recycling Facility	4/25/84	5.9-8.75%	\$60,000 annually October 25, 1987- 1988 and there- after \$55,000 annually through October 25, 1994	\$450,000
Water Main Construction	7/16/79	7.25%	\$10,000 semiannu- ally through July 16, 1989	60,000
				<u>\$510,000</u>

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1986

4. Pension Expense

Total pension expense of the General Fund amounted to \$66,064 during the current year. There was no accrued prior service cost at June 30, 1986, the date of the most recent valuation. At June 30, 1986, net assets available for benefits total \$1,530,720 and the actuarial present value of accumulated plan benefits are \$968,661. The actuarially computed value of vested benefits has not been determined. The Town's policy is to fund pension costs accrued.

5. Wells National Estuarine Sanctuary

The Wells National Estuarine Sanctuary was established under the Coastal Zone Management Act of 1972 as amended and was dedicated in 1986 to be a natural field laboratory for education and research about estuaries. In 1982 the townspeople authorized the selectmen to establish and enter into contracts to manage a national estuarine reserve at no cost to the Town. Sources of funds have been the National Oceanic and Atmospheric Administration, the state of Maine and privately raised funds by the Laudholm Trust.

6. Property Tax Calendar

The tax levy date for the 1986 fiscal year was August 6, 1986. Taxes were due and payable on August 6, 1986, and interest was charged on unpaid balances for taxes paid September 19, 1986 and thereafter. The lien date for delinquent taxes for the 1985 fiscal year was June 6, 1986; foreclosure is eighteen months after the lien date or December 6, 1987.



TOWN OF WELLS, MAINE

Combining Statement of Revenues, Operating Transfers,  
Expenditures and Changes in Fund Balances  
Special Revenue Funds

Year Ended December 31, 1986

	DOT Block Grant	Equip- ment	Library	Fire Truck and Equip- ment	Harbor Con- struc- tion
Revenues					
Federal and state grants	\$ 74,458	\$ -	\$ -	\$ -	\$ -
Investment income	7,375	3,885	425	3,415	3,350
Rent	-	-	-	-	4,432
Fees	-	-	-	-	-
	<u>81,833</u>	<u>3,885</u>	<u>425</u>	<u>3,415</u>	<u>7,782</u>
Expenditures	<u>118,940</u>	<u>65,179</u>	<u>-</u>	<u>-</u>	<u>5,354</u>
Excess of revenues over (under) expenditures	<u>(37,107)</u>	<u>(61,294)</u>	<u>425</u>	<u>3,415</u>	<u>2,428</u>
Other financing sources (uses)					
Operating transfers in	-	23,500	10,000	35,000	-
Operating transfer out	<u>-</u>	<u>(18,706)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other sources	<u>-</u>	<u>4,794</u>	<u>10,000</u>	<u>35,000</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(37,107)</u>	<u>(56,500)</u>	<u>10,425</u>	<u>38,415</u>	<u>2,428</u>
Fund balances, January 1, 1986	<u>150,303</u>	<u>74,978</u>	<u>-</u>	<u>10,361</u>	<u>58,653</u>
Fund balances, December 31, 1986	<u>\$113,196</u>	<u>\$ 18,478</u>	<u>\$10,425</u>	<u>\$48,776</u>	<u>\$61,081</u>

<u>Sick Leave</u>	<u>Federal Revenue Sharing</u>	<u>Recrea- tion</u>	<u>Forestry Building</u>	<u>Clam Conserva- tion</u>	<u>Town Maps</u>	<u>Coastal Program</u>
\$ -	\$ 86,301	\$ -	\$ -	\$ -	\$ -	\$ -
998	3,501	275	-	125	30	100
-	-	-	-	-	-	-
<u>998</u>	<u>89,802</u>	<u>275</u>	<u>-</u>	<u>125</u>	<u>30</u>	<u>100</u>
-	-	-	-	-	-	-
<u>998</u>	<u>89,802</u>	<u>275</u>	<u>-</u>	<u>125</u>	<u>30</u>	<u>100</u>
424	-	2,000	-	3,000	-	-
-	(104,492)	-	(50,778)	-	-	-
<u>424</u>	<u>(104,492)</u>	<u>2,000</u>	<u>(50,778)</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
1,422	(14,690)	2,275	(50,778)	3,125	30	100
<u>17,573</u>	<u>14,690</u>	<u>3,190</u>	<u>50,778</u>	<u>-</u>	<u>595</u>	<u>1,595</u>
<u>\$18,995</u>	<u>\$ -</u>	<u>\$5,465</u>	<u>\$ -</u>	<u>\$ 3,125</u>	<u>\$625</u>	<u>\$1,695</u>

New Town Hall Design	Police Building Renova- tions	Landfill Closeout	Sidewalks	Traffic Study	Totals Year Ended December 31,	
					1986	1985
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,759	\$ 187,892
570	2,330	1,800	1,825	-	30,004	30,966
-	-	-	-	-	4,432	4,915
-	-	-	-	13,505	13,505	-
570	2,330	1,800	1,825	13,505	208,700	223,773
-	-	-	30,455	-	219,928	224,868
570	2,330	1,800	(28,630)	13,505	(11,228)	(1,095)
10,000	40,778	30,866	50,000	24,295	229,863	170,946
-	-	-	-	-	(173,976)	(175,000)
10,000	40,778	30,866	50,000	24,295	55,887	(4,054)
10,570	43,108	32,666	21,370	37,800	44,659	(5,149)
-	-	-	-	-	382,716	387,865
<u>\$10,570</u>	<u>\$43,108</u>	<u>\$32,666</u>	<u>\$ 21,370</u>	<u>\$37,800</u>	<u>\$ 427,375</u>	<u>\$ 382,716</u>

## TOWN OF WELLS, MAINE

Cash Receipts and Disbursements  
All Funds

Year Ended December 31, 1986

	Balance January 1, 1986	Receipts	Disbursements	Balance December 31, 1986
General Fund	\$ 749,410	\$7,802,021	\$7,724,629	\$ 826,802
Capital Project Fund	13,621	-	13,621	-
Special Revenue Funds	347,858	473,421	393,904	427,375
Bayley Trust Fund	2,313	131	20	2,424
Wells National Estuarine Sanctuary	-	1,102,178	1,093,446	8,732
	<u>\$1,113,202</u>	<u>\$9,377,751</u>	<u>\$9,225,620</u>	<u>\$1,265,333</u>

## TOWN OF WELLS, MAINE

## Cash Reconciliation - All Funds

Year Ended December 31, 1986

	General Fund	Special Revenue Funds	Bayley Trust Fund	Wells National Estuarine Sanctuary
Balance per bank, December 31, 1986	\$817,718	\$427,375	\$2,424	\$ 34,208
Add deposits in transit	87,243	-	-	-
Deduct checks outstanding	(78,539)	-	-	(25,576)
Total cash on deposit	826,422	427,375	2,424	8,632
Cash on hand	380	-	-	100
Balance per books, December 31, 1986	<u>\$826,802</u>	<u>\$427,375</u>	<u>\$2,424</u>	<u>\$ 8,732</u>

## TOWN OF WELLS, MAINE

Schedule 4

## Property Valuation and Taxes Assessed

Year Ended December 31, 1986

Assessed valuation	
Real estate	\$399,928,308
Personal property	<u>16,566,052</u>
Total assessed valuation	416,494,360
Tax rate per \$1,000	<u>12.25</u>
Current tax commitment	5,102,072
Supplemental taxes	<u>61,742</u>
Total taxes assessed	<u>\$ 5,163,814</u>

## TOWN OF WELLS, MAINE

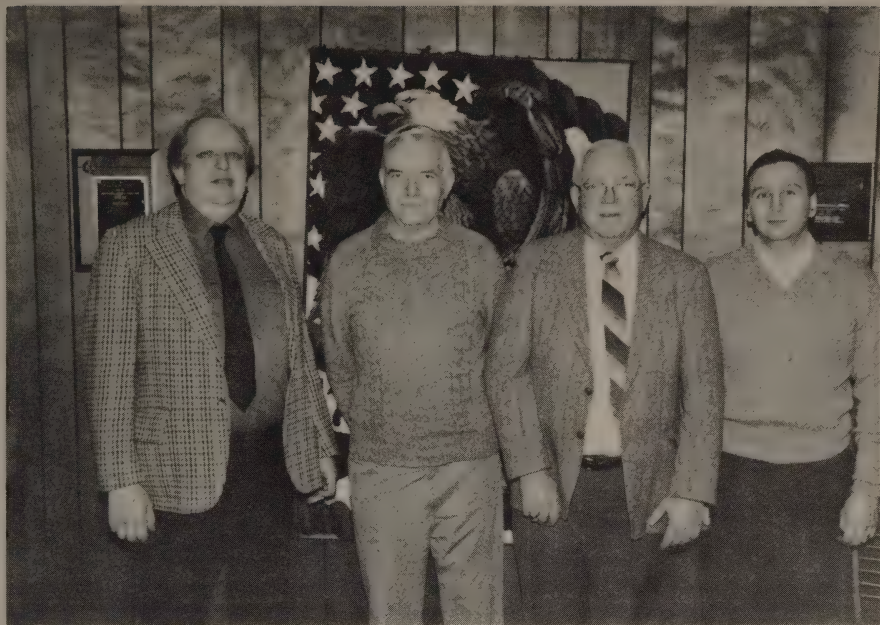
Schedule 5

## Analysis of Taxes Receivable

Year Ended December 31, 1986

Taxes receivable, January 1, 1986	\$ 324,878
Add taxes assessed 1986	<u>5,163,814</u>
	<u>5,488,692</u>
Deductions	
Collections	4,953,183
Transfer to tax liens	93,299
Tax abatements	<u>28,280</u>
	<u>5,074,762</u>
Taxes receivable, December 31, 1986	<u>\$ 413,930</u>

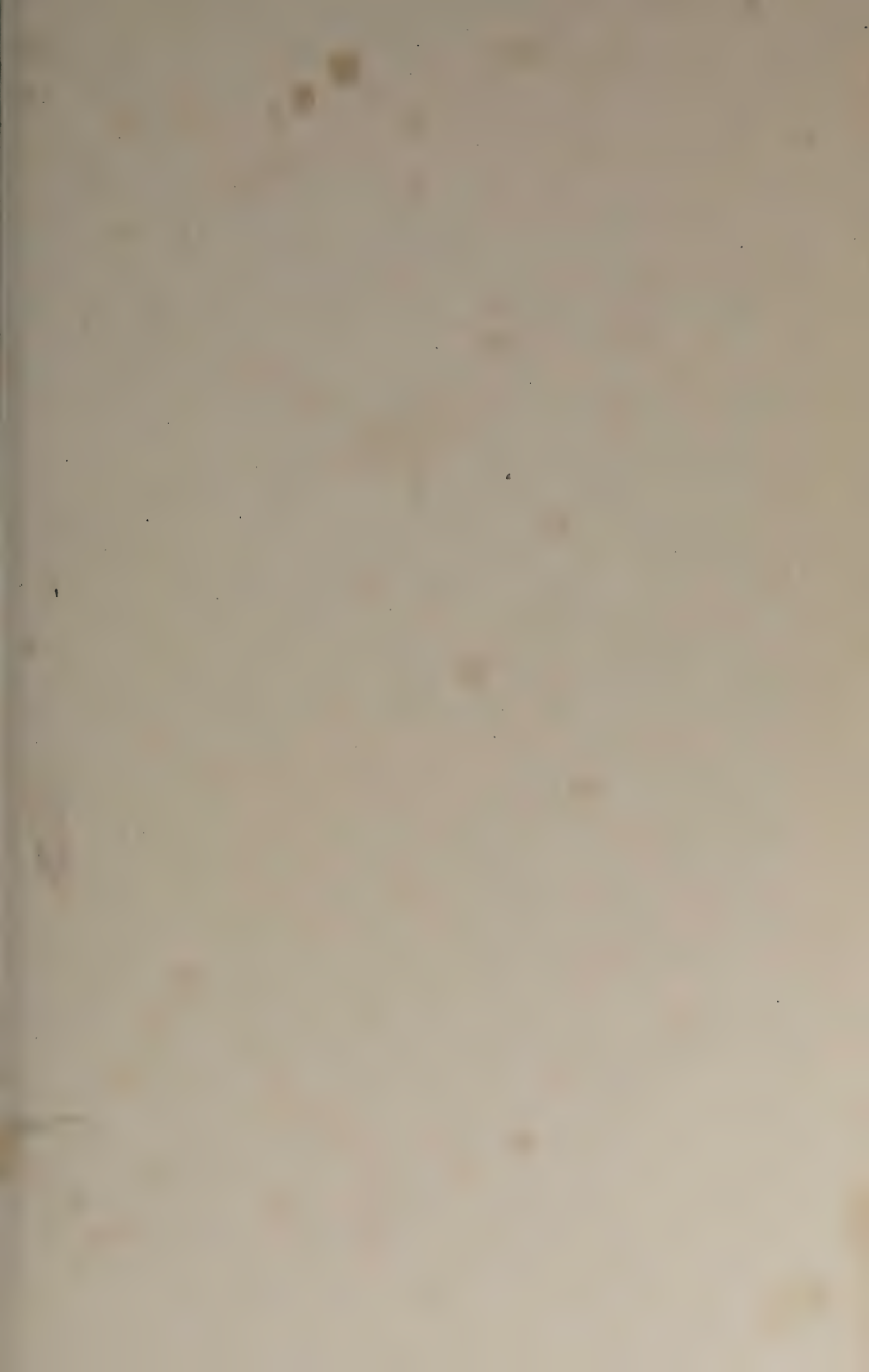




BUDGET COMMITTEE:

Walter Griffin - Robert Murphy - Chairman Robert Ward - Marc Brunelle









Town of Wells  
Annual Report  
for 1987





Town of Wells  
Annual Report  
for 1987

Photograph by  
Don Twombly  
257 Main Street  
Sanford, Maine 04073  
324-5560

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IN MEMORIAM

GERALDINE M. SULLIVAN  
1908 - 1988

This Town Report is respectfully dedicated to Miss Geraldine M. Sullivan for the many good works that she did for the elderly and disabled citizens of Wells during her retirement years.

Geri was born in Charlestown, Mass. and was raised by her paternal grandmother, after her mother's death before Geri was two years of age. She spent her childhood summers at Old Orchard visiting Eaton Farm and Drakes Island in Wells.

She started employment as a clerk in the Massachusetts Public Welfare Department in 1942. Through promotional examinations, she soon became a public social worker, advancing to become a supervisor of the social workers. She was an extremely dedicated person frequently giving of herself and putting herself in danger, also purchasing things for the needy out of her own pocket.

Geri retired from Massachusetts Public Welfare on May 5, 1977 after serving 35 years. She received three citations at that time. The first was from Governor Michael Dukakis, who

was once her supervisor. The second was from the President of the Senate, Kevin Harrington and the third was from the Speaker of the House of Representatives, Thomas McGee. All were in recognition of her dedication to public service. After her retirement, she moved to Wells on the Laudholm Road. Geri became the Chairperson of the Wells Meals on Wheels shortly thereafter.. She co-ordinated the program and on many occasions delivered the meals herself for about 25 elderly, disabled and blind members of our community, covering approximately 40-45 miles throughout Wells. When she was unable to visit them in person, she still reached them by phone to see how they were doing.

On April 11, 1987, she was recognized by the Wells Grange and was given the Community Citizen's Award.

She continued her dedication to public service until December of 1987 when she became hospitalized. Her concern for the people did not stop then but continued even through the final days of her life. Her motto was "One never feels lonely when sharing the problems of others".



## REPORT OF THE TOWN MANAGER

That 1987 proved to be another exceedingly busy year in our ever-growing community should come as a surprise to no one. While making great strides in a number of areas we suffered a severe setback when Judge Broderick ruled against the Town in his decision on Moody Beach. The Town, in concert with the State, is in the process of appealing that decision; however, the outcome of the appeal will not be known until at least mid-summer.

If you have travelled on Route 109 recently you are aware that construction of the new Municipal Building is well underway. With the Selectmen acting as the general contractor and our new Town Engineer, Bob Brown, serving as the Clerk of the Works, the construction is proceeding at a rapid rate. In addition to the individuals mentioned above, a special thank you should go to Paul Andrews, a Wells citizen whose advice and counsel have been extremely helpful and to the members of the Wells Highway Department whose diligent efforts have saved the Town a considerable amount of money during this construction.

The dredging of the harbor, a project which has been ongoing for a number of years, finally appears close to becoming a reality. After a positive vote of the people, your Selectmen have taken, by eminent domain, a temporary easement along Drakes Island Beach, in order that the Corps of Engineers might have a place to deposit the dredged material. This action should be mutually beneficial to the Drakes Island residents and to the Town, i.e. the sand on Drakes Island beach will be replenished and by locating a place to deposit the dredged material, the last stumbling block has been removed, thus allowing the Corps of Engineers to proceed with the project.

We anticipate having a ground breaking ceremony in the very near future to initiate construction of the new fire station adjacent to the current Municipal Building. Chief Finch anticipates that the new station will be ready for occupancy by July.

During 1987 extensive repair work was completed on our existing traffic lights, and a new traffic light was installed at the intersection of Routes 1 and 9B. Hopefully, these actions will allow for a smoother flow of traffic during our busy summer season.

By the time that this report is promulgated, our citizens will be aware of the significant increase in the proposed municipal budget. The largest increases are in three areas: wages, debt service and solid waste disposal. The Board of Personnel and Review worked very hard to develop a wage scale for all non-union personnel. The proposal was accepted by the Selectmen in its entirety, and they voted to present it to the voters without change. The scale proposes some major increases in

wages/salaries, but those increases merely bring Wells employees up to a par with similar communities in the surrounding area. We would hope that passage of this proposal would aid in stabilizing the Wells work force. During the last year, nine employees have left for other employment with higher wages. We simply cannot afford to be merely a training ground for other communities or for private industry.

The bond issue approved at the last annual Town Meeting included provisions for the construction of a new municipal building, a new fire station, the purchase of a new fire truck and partial payment for the closing of the sanitary landfill. This also caused an increase of over \$200,000 in our debt service account in the budget.

As I have indicated in previous reports, the cost of solid waste disposal is increasing annually. The Maine Energy Recovery Company (MERC) officially commenced operation in December 1987. As a result, the increase in the 1988 Solid Waste budget is more than \$100,000.

The Town has engaged the services of Market Decision, a consulting firm in Portland, to assist in revising and up-dating our Comprehensive Plan. The Selectmen have appointed a committee of citizens representing various areas of the Town and in varying occupations to aid in the endeavor. At some point, the Committee and the consultant will be conducting a community survey in an effort to determine how the citizens of Wells envision the future of the Town. We would urgently request each of you to take the time to complete and return that survey in order that the Committee and your elected officials may insure that the Comprehensive Plan responds to the desires of Wells Citizens.

On the front cover of this year's report is a picture of the "Pride of Wells", a boat obtained through Navy surplus, as mentioned in last year's report, and retrofitted by means of the labor and financial contributions of a large number of people to whom the Town is indebted. We owe a particular vote of thanks for the superlative efforts of Bill Shuman and Harbormaster Roland "Chick" Falconer.

A Harbor Advisory Committee, appointed by your Selectmen and chaired by Jack Lyons, has been very busy during the fall and winter months developing a plan for the use of Wells Harbor. The committee is currently working with Town Counsel in creating a request for a proposal from prospective bidders for the lease of approximately three acres of Town owned property for the purpose of conducting a marina operation. At the same time, the Committee is investigating the possibility of developing a park in the adjacent area in order that residents and tourists alike might enjoy the beauty of the Harbor and the Rachel Carson Natural Wildlife Refuge. Finally, the Committee is also tasked

with creating a Harbor Management Plan.

Once again I wish to express my sincere gratitude to the Selectmen, to all of the citizens of the Town of Wells, to the Town employees, and particularly, to the ladies in my office for their dedicated service to our community.

Respectfully submitted,

FRED T. BRESLIN  
Town Manager



#### BOARD OF SELECTMEN

BACK ROW: Chairman, Harry E. Margeson, Jr., Wayne Chase  
FRONT ROW: Thomas P. Oliver, Edward H. Mackel, Paul A. Littlefield

#### REPORT OF BOARD OF SELECTMEN

The Town of Wells was again a very active community in 1987. Your Board of Selectmen spent many hours on a large number of issues. Some of these don't go away or even get better, even when a lot of effort is put toward that end. We did, and will continue to do our best for what we think is in the best interest of our town and its citizens in 1988.

We did not get the Harbor dredged in 1987 but are ready to get this project done. In January 1988, we were given voter authorization for the taking of a temporary easement to place the dredged material on Drake's Island Beach. A place to put the sand was the only condition that the Town had left to satisfy according to the Army Corps of Engineers. Having satisfied this condition, we feel that the ball is in their court.

The New Municipal Building is rapidly becoming a reality. This facility meets all statutory requirements for a public building. It includes an elevator, a climate controlled fire-proof vault, and it is energy efficient. We feel that this project will be completed cost effectively by using our Town Engineer as Clerk of the Works and the Board of Selectmen acting as General Contractor.

The court decision in regard to Moody Beach was a considerable disappointment to us and the public in general. We are making every effort to reverse this decision in court. We will also pursue all avenues available to insure public access to this vital asset.

Official recognition in this Town Report to each member of all our Boards and Committees is appropriate at this point in the Selectmen's Report. We usually do not give these dedicated people the thanks that they deserve. We all would do well to reflect on what would happen if we did not have these people doing this work for all of us. Your Board of Selectmen thanks all of you.

To conclude, I would like to thank the others on the Board for the work done in 1987.

Respectfully submitted,

HARRY E. MARGESON, JR.  
Chairman, Board of Selectmen



# POSITIONS BY APPOINTMENT

TOWN MANAGER	FRED T. BRESLIN
TREASURER	HELEN R. ANDREWS DOROTHEA SEVIGNEY, DEP.
TAX COLLECTOR	FRED T. BRESLIN HELEN R. ANDREWS, DEP. FRANCES CLARK, DEP. PATRICIA GARVIN, DEP. DOROTHEA SEVIGNEY, DEP.
SELECTMEN'S CLERK AND OVERSEER OF THE POOR	FRED T. BRESLIN
SELECTMEN'S RECORDING SECRETARY	FRANCES CLARK
ROAD COMMISSIONER	CASPER BRIDGES
MUNICIPAL AGENT (MOTOR VEHICLE)	PATRICIA GARVIN
CHIEF OF POLICE	WILLIAM H. ZACKULAR
HARBOR MASTER	ROLAND FALCONER
HEALTH OFFICER	DANIEL SOULE
CODE ENFORCEMENT OFFICER	DANIEL SOULE
PLUMBING INSPECTOR	DANIEL COULE ROBERT HAMLYN, ALTERNATE BARBARA GAGNON, ALTERNATE
ANIMAL CONTROL OFFICER	VALMORE FREDETTE CECILE FREDETTE, DEPUTY
FIRE INSPECTOR	ALLAN PINKHAM
RECREATION DIRECTOR	CAROLYN VAIL
LIFE GUARD CAPTAIN	JOHN BERGERON
CLAM WARDEN	EDWARD JELLISON
LIBRARIAN	JULIE O'BRIEN
SCHOOL SUPERINTENDENT	ROBERT B. KAUTZ



FOREST FIRE WARDEN

CASPER BRIDGES

AUDITORS

BERRY, DUNN, McNEIL &  
PARKER

TOWN ATTORNEYS

VERRILL & DANA - PORTLAND  
BERNSTEIN, SHUR, SAWYER  
& NELSON - KENNEBUNK

FIRE CHIEFS

ELECTED BY MEMBERS OF  
EACH DEPARTMENT

WELLS BEACH  
WELLS CORNER & HIGH PINE  
WELLS BRANCH

REGINALD CHASE  
GEORGE FINCH  
BARRY ROBERTS

## ELECTED OFFICIALS

### SELECTMEN

Harry E. Margeson, Jr., Chairman	(1990)
Thomas P. Oliver	(1988)
Paul L. Littlefield	(1988)
Edward H. Mackel	(1989)
Wayne R. Chase	(1989)

### ASSESSORS

Robert L. Littlefield, CMA, Chairman	(1988)
Carroll E. Gowen, CAT	(1989)
Christine M. Pierce	(1990)

### TOWN CLERK

Marion B. Noble, CMC	(1990)
Jessica N. Keyes, Deputy	
Elizabeth Parker, Ass't	

### TRUSTEES - COMMUNITY SCHOOL DISTRICT COMMITTEE

Patricia G. Maling	(1988)
Brenda Squire	(1990)
Robert R. Ward	(1989)

### TRUSTEES - WELLS SANITARY DISTRICT

David F. Talevi	(1988)
Richard Schoepflin	(1988)
Frances A. Bridges	(1990)
Roger M. Batchelder	(1989)
Ronald W. Brown	(1989)
Dennis Thayer, Supt.	(1989)

### TRUSTEE - K. K. & WELLS WATER DISTRICT

Joseph F. Landry	(1989)
------------------	--------

### BOARD OF PERSONNEL & REVIEW

Victor J. Neuwirth, Chairman	(1989)
Robert Linscott	(1989)
Alain R. Jousse	(1990)
David L. Berg	(1990)
Phyllis Geletka	(1988)

DIRECTORS - WELLS PUBLIC LIBRARY

Leah Benway	(1988)
Doris G. Goodwin	(1988)
Charles J. Osborne	(1988)
Miriam L. Homer	(1988)
Elizabeth A. Littlefield	(1988)
Alberta A. Morison	(1990)
Mary A. Cole	(1990)
William Ryan	(1990)
Alice Schleidorer	(1990)
Robert W. Morrison	(1990)
Marjorie F. Campbell	(1989)
Louise E. Hackett	(1989)
Eleanor L. Burnley	(1989)
Thomas S. Vose	(1989)
Patricia Chasse	(1989)

TERMS: All elected positions are for three years, expiring  
in March at the time of the Annual Town Meeting.

APPOINTED POSITIONS

BOARD OF VOTER REGISTRATION

Jessica N. Keyes, Chairman	(1991)
Beverly Higgins, Democrat	(1988)
Betsy A. Margeson, Republican	(1988)

BUDGET COMMITTEE

Term: 3 years - expire in March

Robert R. Ward, Chairman	(1990)
Joan Parker, Vice Chairman	(1988)
Suzanne Rocci	(1990)
Ralph Petersen	(1988)
Walter Griffin	(1988)
Robert W. Murphy	(1989)
Gordon MacCaulay	(1989)
Donald O'Reilly	(1989)
Henry Metz	(1990)

BOARD OF APPEALS

Term: 3 years - expire in November

James Wright	(1989)
John Farnsworth	(1990)
Grace Conrad	(1988)
Diane Nicholls	(1988)
Jo-Ann Tufts	(1990)
Associate Members	
James Kavanagh	(1988)
Leroy Fournier	(1989)
Walter Ducharme	(1988)

PLANNING BOARD Term: 5 years - expire in November  
 Mort Mather, Chairman (1991)  
 Lester Stevens (1992)  
 Martin Morse (1988)  
 Ernest Brigham (1989)  
 Howard Hall (1990)  
 Alternates  
 Richard Moody (1989)  
 Ralph Bridges Jr. (1989)

SITE REVIEW BOARD Term: 5 years - expire in January  
 Allan Pinkham, Chairman (1992)  
 Allan Schwarte (1990)  
 David Tufts (1990)  
 Charles Shippee (1991)  
 Charles Hamlyn (1991)  
 Robert Podoski (1992)  
 Bruce Marshall (1990)  
 Daniel Soule, CEO

JOINT REGIONAL C.A.T.V. REGULATORY COMM. Term - 2 years  
 expire in April  
 Raymond Squire (1989)  
 Kenneth Creed (1988)

TOWN CONSERVATION COMMISSION Term: 3 years - expire in  
 March  
 V. Owen Grumbling, Chairman (1988)  
 Robert Pirozok (1988)  
 Nancy McReel (1990)  
 Steven Waterhouse (1990)  
 Thelma DeSantis (1989)  
 Evelyn Fenderson (1989)

CLAM CONSERVATION COMMISSION Term: 3 years - expire in  
 March  
 Ray Thyng, Chairman (1989)  
 Marshall Boston (1989)  
 Harold Bridges (1988)  
 Walter Shepard (1988)  
 Robert Pirozok (1990)

HISTORICAL PRESERVATION COMM: Term: 3 years - expire in  
 March  
 Leah Benway (1988)  
 Edward Mackel (1988)  
 Annette Cohen-Hyman (1990)  
 William Hobbs (1990)  
 Eleanor Litchfield (1989)

CAPITAL IMPROVEMENT COMMITTEE

Marc Rocci  
Dennis Hardy  
Russell Grethe  
George Finch  
William Ryan

RECREATION COMMISSION      Term: 3 yrs. - expire in March

Frank Higgins, Jr.	(1988)
Pamela Higgins	(1989)
Bobbi Jo Boulay	(1989)
Judith Harmon	(1989)
Raymond LaFramboise	(1988)
Judy Ryan	(1990)
Russell Fox	(1990)



MAINE CONGRESSIONAL DELEGATION

UNITED STATES SENATORS

William Cohen (Rep)	Term expires January 1991
S. H. 322 Hart Senate Off. Bldg.	District Off: Federal Bldg.
Washington, D.C. 20510	P. O. Box 1938
Tel: (202) 224-2523	Portland, ME 04104

George J. Mitchell (Dem)	Term expires January 1989
S. H. 176 Russell Sen. Off. Bldg.	Dist. Off: 231 Main Street
Washington, D.C. 20510	Biddeford, ME 04005
Tel: (202) 224-5344	Tel: (207) 282-4144

REPRESENTATIVE TO CONGRESS

Joseph E. Brennan (Dem)	Term expires January 1991
1428 Longworth Bldg.	District Off: 111 Commercial St.
Washington, D.C. 20515	Portland, ME 04101
Tel: (202) 225-6116	Tel: (207) 708-3382
	1-800-445-4092

STATE LEGISLATIVE DELEGATION

STATE SENATE

Stephen C. Estes (Dem)	Term expires December 1988
State House Station 3	Legal Add: Pepperell Road
Augusta, ME 04333	Kittery Point, ME 03905
Tel: 289-1505	Tel: 439-3479

Toll Free: 1-800-423-6900  
(Sessions only)

HOUSE OF REPRESENTATIVES

DISTRICT 4

Wesley Farnum (Rep)	Term expires December 1988
House of Representatives	Legal Add: 42 Union Street
State House, Station #2	So. Berwick, ME 03908
Augusta, ME 04333	Tel: 384-2670
Tel: 289-1400	

DISTRICT 6

Alberta M. Wentworth (Rep)	Term expires December 1988
House of Representatives	Legal Add: RR#1, Box 276
State House, Station #2	Wells, Maine 04090
Tel: 289-1400	Tel: 646-3295

HOUSE OF REPRESENTATIVES (cont'd)

DISTRICT 7

Thomas W. Murphy, Jr. (Rep)	Term expires December 1988
(House Minority Leader)	Legal Add: Summer Street
House Minority Office	Kennebunk, ME 04043
State House, Station #2	Tel: 985-3904
Augusta, ME 04333	
Tel: 289-1440	

Toll Free: 1-800-423-2900  
(Sessions only)

TELEPHONE NUMBERS

EMERGENCY:

WELLS POLICE	(Dispatch)	646-9354
	(Business)	646-9355
AMBULANCE	(W.B.H.C.)	646-5521
FIRE	ALL DEPARTMENTS	646-5521
BUSINESS PHONE:	CORNER	646-5523
	BEACH	646-5522

INFORMATION:

Administration	(Town Manager)	646-5114
Automobile Registrations	(Excise Tax)	646-5113
	Registry of Motor Vehicles - Kennebunk	985-4890
Assessors Office	(Tax Assessments)	646-6081
Code Enforcement Officer		646-5188
	Building & Plumbing Permits	646-5187
Chamber of Commerce		646-2451
Dogs	(Animal Control Officer)	646-5984
	(Licenses - Town Clerk)	646-2882
Fish & Game Licenses	(Town Clerk)	646-2882
Game Wardens		1-800-482-0730
Health Officer		646-5188
Harbor Master		646-3236
Public Library		646-8181
Recreation Department	(Route 9A)	646-5826
Road Commissioner	(Town Garage)	646-3014
School	(Superintendent)	646-8331
Sewer	(Wells Sanitary District)	646-5906
Tax Collector		646-5113
Vital Statistics	(Birth, Death & Marriages)	646-2882
Voter Registrations		646-2882
Solid Waste Transfer Station	(Rte. 9)	646-8647

PUBLIC UTILITIES:

Central Maine Power Co.	(York)	363-3330
K.K. & Wells Water District	(Kennebunk)	985-3385
New England Cablevision	(Kimball Lane)	646-4576
New England Telephone	(Biddeford)	1-775-9811

COUNTY:

Registry of Deeds	(Alfred)	1-324-1576
County Commissioners		1-324-1571
Sheriff		1-800-492-0855

York County Health Assoc.	(York)	363-7634
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BUSINESS HOURS:

Municipal Building      Mon. - Fri.      9:00 - 5:00

Solid Waste Transfer Station      8:00 AM - 6:00 PM  
(Closed all day Sunday, Tuesday and Thursday)

REGULAR MEETING SCHEDULES

SELECTMEN: Meet every other Tuesday at 7:00 PM

PLANNING BOARD: Meet second and fourth Monday at 7:00 PM

APPEALS BOARD: Meet Tuesday nights as needed at 7:00 PM

PERSONNEL BOARD: Meet third Monday at 7:00 PM

TOWN CONSERVATION: Meet first Thursday at 7:00 PM

SITE REVIEW BOARD: Meet second and fourth Wednesday at 7:00 PM

All meetings are at the Municipal Building unless  
otherwise noted.

RECREATION COMMISSION: Meet second Wednesday at 7:00 PM at  
the Recreation Area on Route 9A

LIBRARY: Directors meet first Tuesday at 7:30 PM at  
the Library

Friends meet second Thursday at 7:00 PM at  
the Library

SANITARY DISTRICT TRUSTEES: Meet last Thursday of the month  
at the plant site, Gendron Drive  
at 7:30 PM

C.S.D. COMMITTEE TRUSTEES: Meet first Wednesday at 7:00 PM  
in the High School Library

All meetings are open to the public.

Your attendance is welcomed.

TOWN CLERK'S ANNUAL REPORT FOR 1987

Vital Statistics Recorded:

<u>Births</u>	<u>Deaths</u>	<u>Marriages</u>
55	83	70

Record of Receipts:

Licenses:	Sportsmen	\$28,141.00
	Dogs	3,148.50
	Clam	1,507.50
	Business	4,541.00
	Recreational Vehicles	9,920.60
	Permits	496.00
	Marriage	515.00
	Certified Copies	3,528.00
	Miscellaneous	<u>355.75</u>
	Total	\$52,153.35

Record of Disbursements:

Treasurer of State	\$26,641.00
Animal Welfare Board	1,529.50
State R. V. Agent	2,601.50
Animal Control Account	898.00
Clam Conservation Account	1,507.50
Town Treasurer	18,975.85

Respectfully submitted,

Marion B. Noble, CMC

## BOARD OF VOTER REGISTRATION

### 129. Change of Name or Address

When a voter's name is changed by marriage or other process of law, or when he moves within a municipality, the following provisions apply.

1. Notice. The voter must give written notice to the registrar of his new and former names or address before the close of registrations prior to election day.

2. Correction of Name or Address. The registrar shall correct the voter's name or address on the voting list, and he may then vote under his new name or in his new district on election day.

A. In a municipality which has more than one voting district, if a voter has changed his address and votes absentee after the close of registration, he must send a written notice of his new address along with his absentee application notifying the board of registration of his new address. A certificate containing his name and new address shall be directed to the warden of his new voting place to be attached to the incoming voting list on election day.

3. Failure to Notify. If a voter fails to notify the registrar of his change of name or address before the close of registrations, he must appear before the registrar on election day and follow the procedure outlined in Section 661, if he wishes to vote, unless the registrar has already made the correction in following the procedure prescribed by Section 128.

4. Publication of Substance. The registrar shall publish the substance of this section along with the notice required by Section 125.

As of November 1987, the Town of Wells had the following number of registered voters:

DISTRICT	VOTERS	DEM.	REP.
4	350	57	112
6	3880	693	1042
7	485	73	137

Voter participation for 1987:

Annual Town Meeting - March 6 - 701 votes cast  
Special Town Meeting - June 2 - 316 votes cast  
Special Town Meeting - Sept. 22 - 10 votes cast  
General Election - November 3 - 2,522 votes cast

Respectfully submitted,

Jessica Keyes, Chairman



## NOTICE TO DOG OWNERS

According to the Laws of the State of Maine, each owner of a dog age of six months or older, shall on/or before January 1st, annually, cause such dog to be licensed in the Municipal Clerk's office in the town where such dog is kept. Applicant must provide proof that such dog has been immunized against rabies.

A fee of \$6.50 shall be paid for each license issued on all dogs capable of producing young, male or female. Each dog shall be considered capable of producing young unless a certificate issued by a veterinarian stating that the dog has been made incapable of producing young. When such certification accompanies the application, the fee shall be \$3.00.

Whoever keeps an unlicensed dog commits a civil violation for which a fine of \$25.00 may be adjudged. Also, there is a late charge of \$4.00 if not licensed before the Selectmen issue their Warrant for unlicensed dogs.

Licenses may be obtained through the mail. Simply send the required certificates along with check made payable to TOWN OF WELLS and a S.A.S.E. to the Town Clerk's Office.

The Town of Wells has a DOG LEASH ORDINANCE. It is unlawful for any owner to permit any dog to roam or run within the limits of the town. Dogs must be leashed or under voice control at all times on all public ways and private property. This ordinance shall not apply to dogs on the premises of their owners, or on other premises by permission of the owner or occupant thereof.

Violation of the leach law can be punished by a \$100 fine.

### REPORT OF DOGS LICENSED FOR 1987

187 Males	60 Females	304 Spayed Females
144 Neutered Males	7 Kennels	
1 Police dog		

BOARD OF ASSESSORS

1987

Tax Commitment

Municipal Budget	3,510,416.93
Unappropriated Surplus	486,939.43
Estimated Receipts	650,000.00
State Revenue Sharing	227,282.80
State Block Grant	40,615.10
	<u>2,105,579.60</u>

Breakdown of Tax Rate

Municipal	2,105,579.60
CSD (Schools)	3,814,567.86
County Tax	222,326.52
Overlay	133,300.93
	<u>6,275,774.91</u>

<u>Tax Commitment</u>	<u>Valuation</u>	<u>Rate</u>
\$6,275,774.91	\$464,870,800	\$13.50

Supplemental Taxes

\$10,413.30

Abateements

\$22,351.60

	<u>Town Valuation</u>	<u>Rate</u>
1985	381,735,427	11.15
1986	416,494,360	12.25
1987	464,870,800	13.50

Respectfully submitted,

Robert L. Littlefield, C.M.A.  
Chairman

Carroll E. Gowen, C.A.T.

Christine M. Pierce, Secretary

## WELLS POLICE DEPARTMENT

The year 1987 was very challenging and busy for the Wells Police Department. As the town grows we have seen our activity, our duties and responsibilities change accordingly. There have been many procedural changes and in 1987 we have welcomed a few new faces to the Police Department.

In May, all patrol officers changed from rotating shifts to permanent shift assignments. For the purposes of patrol, the town has been broken into geographical areas and the officers are assigned a daily "beat" or patrol area. We have increased the frequency of supervisory staff meetings to help coordinate our police services and insure better communication throughout the department. In May, Corporal Richard Libby was reclassified as Sergeant. This consolidated the rank structure of all first line supervisors.

In January of 1987 we updated our record keeping system to coincide with a new complaint card/time clock system that accurately tracks and records all complaints received by our communications division. In this past year we hired two new dispatchers, Judy Stutes and Denise Webster. Our four communications dispatchers have taken over the duties of fire department dispatching and they are handling these new and important duties efficiently and professionally.

William Betters and Roger Green were hired as full time officers this year. Both were Wells Police Reserve Officers before becoming full time. It seems our most popular new face is that of K-9 Vax, the Department's new police dog. K-9 Vax was imported from Germany this past spring and is being handled by Officer Mark Rogers.

This past year our officers participated in several hundred hours of in-service training. Officer Jo-Ann Putnam completed the twelve week basic Police School in March of 1987. We have developed a comprehensive fire arms training program that is being administered by Officer William Betters. The foundation of a professional police department is training and it is my intent to provide the best training possible to all of our officers.

The Police Department statistics for 1987 are as follows: 6,925 calls for police service. This is a 64% increase over 1986.

1 Attempted Murder	261 Thefts
42 Assaults	20 Motor Vehicle Thefts
74 Burglaries	2 Arson

In 1987 our crime closure rate is well above 30%. This figure is well above the national average.

472 Accidents	4 Fatal accidents
1503 Summonses	681 Warnings
355 Automotive defect warnings	
151 Juvenile offenses	

In closing, I would like to thank the Department Heads, the Town Manager and the Selectmen for their help and cooperation during 1987. The Wells Police Department is looking forward to serving the citizens of Wells in 1988.

Respectfully submitted,

William H. Zackular  
Chief of Police

## WELLS HIGHWAY DEPARTMENT

During January 1987 the snow storms just kept coming to the amount of about five feet of snow. The Highway Department employees had one day off during the month. A lot of thanks go to these people who worked these long days and some nights and weekends.

During February we had some nuisance storms without much accumulation.

March started out with seven to eight inches of snow and then tapered off the rest of the month to flurries.

We started hauling granite on March 18th for the new granite wall at the Harbor. The job was completed by the highway workers during the last part of the summer after some delay.

During April we had a lot of road repair damage by winter frost. Trees and limbs damaged during winter storms had to be cut and hauled to our burn pile. A snow storm on April 28th amounting to five inches caused more tree and limb damage.

During the month of May we widened Bourne Avenue from Route One to Ocean Avenue to make room for a walkway/bikeway.

June and July were very active months installing underground storm drains on Bourne Avenue. The department spent time hauling and grading the lot at the new town office site.

The rest of the season was routine doing general maintenance work.

I would like to express my appreciation to the highway department employees for many completed projects and a job well done.

Thanks to the town officials for their support and a very special thanks to the office staff for all of their support.

Respectfully submitted,

CASPER A. BRIDGES  
Road Commissioner



## REPORT OF THE WELLS PUBLIC LIBRARY

The year 1987 was one of growth and change for the Wells Public Library. In late September Julie O'Brien was appointed as Library Director. She comes to the library with many years of experience and innumerable ideas for creating an inviting and educational environment for library users. The library received an IBM computer and the "Circulation Plus" software system, which will make it possible to streamline procedures and operate more efficiently. Bar-Coding of books and borrowers cards were begun in October and it is estimated that the library will go "on-line" by April of 1988.

The citizens of Wells and the surrounding communities continue to show support for the library and the services that it provides. The library now has 3,087 registered borrowers and this year's circulation was 47,032 items. This figure represents a nearly three-fold increase in yearly circulation since the library opened. The 1987 circulation statistics reflect an increase of 13½% over the 1986 record, and new circulation records are being set monthly. During 1987, the library added 1,630 items to its collection (which now totals 25,341 books), borrowed 368 items from other libraries to fulfill requests, and provided a photocopy machine for use by the public who made 18,768 copies. In addition, members of the staff sponsored library tours for elementary school children and weekly story programs for pre-school children. The pre-school story programs attract over 150 children every month and since these children are the community's future readers, it is important that the introduction to books and libraries be memorable. The summer reading program "Pinecone Pete--Book Investigator" attracted 118 children who investigated books, solved mysteries and made numerous discoveries in their town's library. Because of the increased use of the library by children of all ages, it is clear that a separate area is needed to meet the needs of this segment of the population.

Surveys of library users and of the community at large indicated a need for an expanded and updated reference collection, a quiet study and reading area for adults and extended library hours, particularly on Saturdays. Plans are presently underway to implement extended hours sometime early in 1988. Also in the early planning stage is a library expansion project designed to meet the growing needs of this rapidly developing area.

During 1987, the William Rhines family established the Ann Gude Nelson Memorial Fund in honor of Mrs. Rhines' mother. Income from this fund will be used to purchase materials for use by the visually impaired, but not limited only to them. An initial purchase of these materials will be available to the public in February, 1988. Additional contributions made to this



fund by other groups or individuals during 1988 will be matched by the Rhines family.

The staff of the Wells Public Library makes every effort to provide the highest quality of library service to its patrons. They are assisted by dedicated volunteers as well as by the Friends of the Library. This past year, the Friends sponsored programs on lighthouses and whales, petroglyphs and puppets. The Friends also provided financial support for the library by scheduling book sales and the annual craft show and sale. Through these and other fund raising activities, the Friends of the Library amassed nearly \$6,000. This amount, along with the \$4,000 appropriated by the Town of Wells, enabled the Board of Directors of the Library to purchase the IBM computer and related software.

The Library is truly a vital resource for the community. Although still young as community institutions go, the Library is well and growing and looking forward to being of service to the many individuals who wish to make use of its vast resources.

Respectfully submitted,

Louise E. Hackett, President and  
Chairman, Board of Directors

Norma Nangle  
Assistant Librarian

## REPORT OF WELLS BRANCH FIRE ASSOCIATION

During the year of 1987 Wells Branch Fire Association answered 38 calls within the Town of Wells and Wells Branch.

Structure Fires	6
Wood Fires	3
Dump Fires	1
Chimney Fires	3
Automobile Accidents	2
Unauthorized Burns	1
Public Assist	2
False Alarms	5
Medical Assist	4
Stand By	9
Electrical	1

In the 1987 calendar year, there were no property loss fires in the Wells Branch Fire District.

This year, the Wells Branch Fire Association and Wells Beach Hose Company combined forces to have a firemen's muster. The muster was a success. I would like to thank all the members of both departments for their months of hard work. I would also like to thank the many merchants for their donations.

Thanks to the hard work of members and friends of the Wells Branch Fire Association. This years annual harvest supper was also a success. The donations from the people in the community were very much appreciated.

At this time, I would like to thank the Wells Corner and Highpine Fire Department and Wells Beach Hose Company for assisting us in protecting the Wells Branch Community.

In conclusion, I would like to give my deepest appreciation to the members and officers and auxiliary of the Wells Branch Fire Association for their hard work and dedication.

Respectfully submitted,

Barry L. Roberts, Chief  
Wells Branch Fire Association

WELLS FIRE DEPARTMENT  
WELLS CORNER/HIGHPINE DISTRICTS

On behalf of the Department, I would like to thank the people of Wells for their show of support at the annual town meeting and throughout the year.

1987 was a good year for the Wells Fire Department, although the total number of emergency calls rose, the severity level remained the same. The number of motor vehicle accidents increased sharply as did the need to utilize vehicle extrication equipment. The following is a list of some of our accomplishments.

The new station, although delayed, should be open by July of '88 and will provide the department with a legitimate base for central operations.

The new engine for the Corner Station will be delivered in February. The engine is fully equipped to meet the Class "A" structure and Class "B" fuel fires, as well as accidents, medical first response, and vehicle extrication requirements in town.

Our members are now fully outfitted with the proper protective clothing and breathing apparatus equipment to allow them to effectively and safely do their job.

The Communication Center combined the Police, Fire, and Highway Departments into a central dispatching system that also provides back-up for the Wells Beach Ambulance Service.

Our first year of licensed coverage, as Medical First Responders, was very successful. Our people completed CPR, First Responder, and Licensed Ambulance Attendant courses. A special thanks to the Wells Corner Women's Auxiliary for their purchase of medical equipment.

The approval and selection of an outside consultant to review the Wells fire service should provide us with the necessary recommendations for the future.

Respectfully submitted,

George Finch, Fire Chief  
Robert Rozeff,  
District Chief Wells Corner  
Andy Deschambault,  
District Chief Highpine  
Kathy Deschambault,  
Rescue Chief

## WELLS INFORMATION BUREAU

The Information Bureau was open year round the past two years. It was open on a full-time basis from Mid-May to Mid October 1987 and on a part-time basis the rest of the year. Visitors for 1987 to the Information Bureau totaled 9,204. Phone calls totaled 3,019 for the year.

I have to give alot of credit to the staff provided by the Town of Wells. Louise Carberry spent her 9th summer and Mary Ellen Podoski returned for a second season. We all kept exceptionally busy this summer with the record number of visitors and phone calls. Louise and Mary Ellen do a super job...thanks. I also have to thank the personnel at the Town Hall. They're always there when we need them.

The Wells Chamber of Commerce plays a big part during the year with their special events such as the Fireworks, Auction, Halloween Party, Christmas Parade and Scholarships.

The Wells Chamber of Commerce also published and distributed over 50,000 1987 Wells Guides this year. The Triphone is another resource provided by the Chamber to help the tourists when vacationing in Wells.

Last but not least, without the continued support by the taxpayers of the Town of Wells, this service to the residents and tourists would not be available.

Respectfully submitted,

Kathleen A. Wright  
Information Bureau

## SOLID WASTE TRANSFER STATION AND RECYCLING FACILITY

Our records show that we stayed under our projection of solid waste for 1987. We estimate that in 1988 we will transfer 10,000 tons of solid waste to MERC. This means approximately 25% of our solid waste is not covered under our original contract; this results in an additional cost of \$112,500 to the community.

Recycling is an important issue, not only for the Town of Wells, but all of Maine. It is a labor intensive program, but because of the concentrated efforts of the citizens of the Town, I am happy to report that Wells is considered a leading example for recycling in the State. I personally would like to express my thanks for everyone's efforts. Our generated revenue for 1987 was approximately \$10,000.

Wells is fortunate to have a "Clean Wood and Brush Pile" that we are able to burn, as long as we adhere to some very strict rules and regulations by the State. One rule is "No foreign materials in this pile". With the cooperation of everyone, we hope to be able to keep this program.

Wells Solid Waste Transfer Station represents our town's desire to stay on top of the waste situation. The eventful changes we have undergone with new technology, new rules and regulations have been very exciting and challenging for me.

On December 28, 1987 MERC officially went on line as a Commercial Operation, and they are experiencing growing pains.

I would like to express my appreciation and thanks to my crew who help keep the Transfer Station running smoothly. Also thanks to the vendors who purchase our recycled materials and a special thanks to the personnel at the Town Hall.

Respectfully submitted,

David Tully, Manager  
Transfer and Recycling Facility



## BOARD OF PERSONNEL AND REVIEW

The Board of Personnel and Review has met for all its scheduled monthly meetings and for a number of special meetings.

We have been presented with six grievances this past year. One was withdrawn; on another no relief was sought; another the Board found to be outside its jurisdiction; and in three cases the Board recommended specific remediations.

The Board has also been busy preparing a wage survey and a wage scale.

We thank all of our fellow citizens who during the year have attended our meetings and/or have had suggestions. Our meetings will continue to be at 7:00 P.M. on the third Monday of each month and we invite you to assist us.

Respectfully submitted,

Victor J. Neuwirth  
Chairman



## REPORT OF THE CODE ENFORCEMENT OFFICE

Barbara Gagnon was hired in April as your new Assistant Code Enforcement Officer. Barbara has been employed by the Town for a number of years, including work with the Code Enforcement Office going back to 1977. She is a Certified Local Plumbing Inspector and has skills and experience that make her presence in the office a most welcomed addition.

Barbara's addition to the staff is indeed welcomed because the building and development activity has certainly continued during 1987. The total number of permits processed was up about 15% over 1986. The total number of commercial projects was down a bit in comparison to the last few years. Seventeen permits were written for major commercial projects in 1987 as compared to 27 projects of a similar nature in 1986. One of the new projects was for a very large addition to the Shaw's warehouse which about doubled the facility's size. Another new project of interest is that of the new Route 109 Wells Municipal Offices.

Building permits were written for 133 new dwelling units in 1987. The total number of building permits written for the year was 606. The total estimated value of all projects permitted was \$22,878,623.00. In addition to the building permits, 290 plumbing permits were written. Revenues from permit fees for 1987 amounted to \$56,962.00. An additional \$5,050.00 was assessed developers for new required parking spaces.

During 1987, the Code Enforcement Office filed six (6) cases in District Court under the new Rule 80K. (That rule allows your certified Code Enforcement Officer to prosecute cases without the expense or time delay of lawyers and Superior Court.) The Town prevailed in five of these cases. The court ruled that our ordinance did not cover the situation in the remaining case. The Town has been awarded \$5,600.00 in fines and costs in these cases.

Although the office is generally filled with applicants for permits or people preparing materials to present to reviewing boards, we would urge any citizen who may have a question or concern about your land use regulations to call or come by the office. Your input is an important factor in implementing the Town's regulations.

For all of us in the Code Enforcement Office, I would like to thank those citizens who have helped make our work a little easier, and a special thank you to the Town Manager and the Board of Selectmen for their support.

Respectfully submitted,

Daniel W. Soule  
Code Enforcement Officer

## REPORT OF THE WELLS CLAM CONSERVATION COMMITTEE

The committee is pleased to report that some of the Wells Flats were open for digging from February 15th until April 5th in 1987. The committee voted to issue 375 licenses. The yield of clams were as follows:

First Flats, Majors & Middle Ground	545 pks.
Dr. Creek & Hill's Point	160 pks.
Popes Creek	<u>469 pks.</u>
Total	1,174 pks.

The committee is continuing its efforts to bring the Green Crab under control. This past year over 80,000 Green Crabs were caught and destroyed. The program will be expanded in 1988.

The committee has purchased some much needed equipment for the Seed Clam Rearing Program at Wells Harbor. This program should be going well by the summer of 1988.

The committee encourages citizens with an interest in the Clam Program to attend our meetings.

Respectfully submitted,

Ray Thyng, Chairman  
Marshall Boston, Secretary  
Harold Bridges  
Robert Pirozok  
Walter Shepard

## KENNEBUNK, KENNEBUNKPORT AND WELLS WATER DISTRICT

### ANNUAL TRUSTEES REPORT 1987

The Kennebunk, Kennebunkport and Wells Water District was established in 1921 by an act of the Maine State Legislature. The District serves an area which includes the Towns of Kennebunk, Kennebunkport, Ogunquit and Wells.

Coastal York County remains one of the fastest growing areas in the nation. Pressure from development continues to burden the District's staff and create an unprecedented demand for additional water service. The need for capital improvements to the system to meet the increased demand for water has required the District to fine tune its operations and develop some innovative methods of finance.

In 1986, it was reported that the District had been successful in its attempt to get legislation passed to allow for a system development charge for all new customers and those existing customers who substantially expand their demand for water. However, after the District filed its proposed system development charge with the Public Utilities Commission, it was not initially approved. After months of negotiations with the Public Utilities Commission and Public Advocate a modified (reduced) charge was approved and a stipulation agreement was reached that required the District to conduct several conservation studies and to determine if conservation measures would have a positive financial effect on the District's comprehensive capital improvement plan.

The system development charge became effective April 8th, 1987; and as of December 31st, the District had accumulated \$137,000. This fund has already made a significant impact in providing for the District's growth-related capital improvements. In addition, other legislation allowed the District to no longer subsidize development and as a result the District has required the developers and new customers to pay the full cost of their water mains and services.

Both the system development charge and non-subsidy legislation will help to assure that adequate capital is available for system improvements and that the need for water rate increases are kept to a minimum. It is presently our prediction that no increase in rates will be necessary at least through 1989.

Due to the delay in implementing the system development charge and the unprecedented need for capital, the District issued a one million dollar bond through the Maine Bond Bank in the Fall of 1987. Because of a previous policy change in the District's bond financing methods and other financial innovations the District will be able to fund this bond without a water rate increase.

Several system improvement projects were accomplished in 1987 using the District's own engineering and construction capabilities. Some of the more important improvements to the system include:

- A. Wells: 2000 Feet of 20" water main, Route One, Mile Road to the Webhannet River (provides transmission of water to Wells, Moody area and Ogunquit).
- B. Ogunquit: 600 feet of 12" water main, Shore Road, Bournes Lane to Israel Head (improves fire protection and transmission of water to the Shore Road, Ontio Hill and Perkins Cove areas).
- C. Kennebunk: Completion of the Summer Street (Route 35) transmission main project (Improves fire protection and transmission of water to Lower Village and Kennebunkport). Rehabilitation and upgrading of the West Kennebunk booster station (Improves fire protection for West Kennebunk).
- D. Kennebunkport: Replacement of the deteriorated 10" cast iron water main across the Little River at Goose Rocks Beach with a new 16" polyethelene pipe. (Improves system reliability for Granite Point, Fortunes Rocks and Biddeford Pool area.
- E. Biddeford: Replacement of 800 feet of undersized 2" main along the Fortunes Rocks Road with a new 12" water main.

This is just a sample of the many improvements that the District completed in 1987. In addition, many new development projects were accomplished, usually by private contractors, with District personnel performing the necessary engineering, project inspection and administration.

The District has continued to refine the water treatment process at its plant on Branch Brook and will be working on additional improvements in 1988 relating to corrosion control as well as updating process equipment and installing several energy-saving devices.

The Trustees appreciate the continuing support and cooperation of its customers, State and Municipal officials, contractors, plumbers and employees of the District.

Respectfully submitted,

Bradford S. Sterl, President  
Ronald R. Findlay  
Elliot R. Levine  
Joseph F. Landry



## REGIONAL CABLE TV REGULATORY COMMISSION

As noted in our annual report a year ago, Cablevision was completely de-regulated by law on January 1, 1987. With the de-regulation came the speculation that the Regional TV Regulatory Commission would no longer find a need to exist. QUITE TO THE CONTRARY!

The Commission has met bi-monthly throughout the year. Our member attendance at these meetings has been up....Lee Stanley, General Manager of our CATV system, has been present....our agendas have been abundant....our scope of discussion has been diverse.

Early in the year, a petition was presented to the Commission by some residents of No. Berwick suggesting that Channel 56 remain and that Channel 51 go. N. E. CATV's position was that they would experiment with Channel 51 for a few months. Subsequently, a questionnaire was sent to a sampling of the area viewers. A 15% response showed conclusively that the area viewers were happy with the shift from Channel 56 to Channel 51.

Many minor area complaints were settled by the area representatives without referral to the full commission.

The original franchise agreement drawn in 1981 was reviewed by the Commission. It is our opinion that there be no changes and we have no recommendations. The agreement is working and should remain status quo.

A construction report of the CATV activities in 1987 is included. Also, included is a schedule of planned extensions for 1988.

N. E. CATV has, upon request, supplied the Commission with an updated subscriber list and an estimated franchise fee schedule. This is also made a part of this annual report.

N. E. CATV has assured the Commission that no more than \$1.00 increase in the basic rate should be anticipated for 1988.

Our meetings are held on a periodic basis (generally at the Dunaway Center in Ogunquit) and are open to the public.

### COMMISSION MEMBERS

Raymond Squire, Chair - Wells  
Ken Creed - Wells  
Bradford Goodale - York  
Marilyn Eichenblat - York

Jerry Ballantine - North Berwick  
Charles Gaspar - North Berwick  
Newell Perkins, Sec. - Ogunquit  
James Shaw - Ogunquit

The following is a 1987 Construction Report, including extensions on existing roads and in new developments in Wells, completed this year.

<u>Street</u>	<u>Footage</u>
Flintlock Village	1,000'
Wire Road (Kings Grant)	1,200'
Pine Hill Cemetery Road	700'

There were also a number of small, miscellaneous projects completed throughout the area.

<u>Street</u>	<u>Footage</u>
Webhannet Woods	2,100'
Lindsay Road	3,960'

There are also a number of new developments in the area which we will be constructing as necessary.

Respectfully submitted,

Ray Squire, Chairman



## WELLS SANITARY DISTRICT

It is with pleasure that the Trustees of the Wells Sanitary District present their annual report to the District's customers and the taxpayers of Wells.

The year of 1987 will certainly be remembered as the year the sewer user charges went down. The District's customers average sewer bill declined from \$195.00 dollars per year to \$180.00 dollars per year. This unprecedented reduction now makes the District's fees the least costly of any sewer district in the surrounding area. We are sure there are many customers who can well remember when the Wells Sanitary District was accused of having the highest rates in the area.

Sludge disposal continues to be a challenge, as readers of last years report may remember, the District purchased a machine for the purpose of converting the liquid sludge to a solid cake of sludge. Unfortunately, due to circumstances beyond the District's control, the sludge dewatering machine was two months late in becoming operational. This two month time delay caused numerous problems for the staff. Several employees worked seven days a week for several weeks in order to alleviate this problem. Another sludge disposal problem is the continual lack of suitable sites on which to land spread the lime-stabilized sludge once it has been dewatered. Wells, historically speaking, was never a large agricultural community. Therefore, the Board retained a consultant who specializes in the recycling of natural resources. It is hoped by this action that the District will be able to solve it's nagging disposal site problem for the foreseeable future.

The sewer impact fee that the Board enacted during 1986 continued to be successful through this past year. The impact fee will allow the District to provide sewer capacity to the people who desire it. However, to obtain this reserve capacity from the District the developer is required to pay an impact fee which is the estimated cost of replacing the capacity used by the new project. With this impact charge in effect our customers should not have to have a rate increase for the purpose of expanding the District's immediate service area. A word of caution however, the District's impact fee has raised certain legal questions. Until such time as the court resolves this matter, we should not expand our system in accordance with the District's master plan.

The Board of Trustees held 12 regular meetings and 5 special meetings in 1987. The Board's meetings are slated in advance, and the public is invited to attend.

Respectfully submitted,  
Board of Trustees  
Wells Sanitary District

## CONSERVATION COMMISSION

During 1986, the Wells Conservation Commission was named "Resource Conservationist of the Year" by the York County Soil and Water Conservation District.

The Commission feels that this award is shared by the citizens of Wells, who voted overwhelmingly at Town Meeting to begin our Land Bank Fund. The Land Bank Fund will be used to preserve environmentally valuable lands: wildlife habitat, wetlands, scenic landscapes, and woodland trails for hiking, hunting, fishing, snowshoeing, and skiing.

The Commission will ask the Town to contribute to our Land Bank Fund each year. To help decide which lands are most valuable, the Commission has completed a document called "Criteria for Ranking Environmentally Valuable Lands" which includes nine categories: freshwater wetland, coastal wetland, groundwater, wildlife, scenic value, open space, farmland, recreation, and feasibility of protecting land.

To protect these lands, the commission has investigated ways other than zoning, such as buying from (or swapping with) willing sellers, receiving donations of land that would give the donor a federal tax break, and receiving easements (i.e. development rights) that would lower the landowner's assessment, but still allow the landowner rights of timber or pasturage.

We need the help of many townspeople in discovering and ranking our town's natural resources, and in finding acceptable means to preserve them for the future.

In other work, the Commission has continued work searching titles and boundaries on the Fenderson donation (in the Perkins-town region) with help from Jean Noone, an associate Supervisor of the Soil Conservation District, at no cost to the Town. The town has again sent two junior high students to the Maine Conservation School for a week of environmental education, and the Commission has performed Environmental Reviews of numerous development proposals, at the request of the Site Review Board and the Planning Board.

Finally, Commissioner Nancy McReel obtained a state grant to construct a nature walk called "Wetlands Overlook Trail" on the Town-owned land at the Harbor. The well-marked trail features binoculars (for those who forgot to bring a pair) and benches (for those who want to take a load off). Please feel welcome to walk the Trail and enjoy the lovely scenery of the Harbor where the Town itself owns to the low water mark!

If you place value on the natural resources of the Town, the Conservation Commission has many projects - from bike trails to tree planting campaigns - that could be completed with your help.

Respectfully submitted,

Owen Grumbling, Chair  
Nancy McReel, Secretary  
Bob Pirozok  
Steve Waterhouse  
Evelyn Fenderson

## HARBOR MASTER REPORT

The year 1987 was a very productive year. I started the year by working on the "Pride of Wells", a recent purchase of a U. S. Navy surplus submarine tender.

Bill Shuman, a local boat-builder and myself, along with alot of local help, built a new cabin, sandblasted, filled, painted and refitted a rescue boat that the Town of Wells could be proud of. We launched it on a cold day in March. Throughout the season, the "Pride" has proven her worth. I've had (43) rescues and call outs during the season. Some of them were done during dangerous situations. The "Pride" handled all situations like a "Champion".

During the 1987 season, I put in a total of (146) moorings. That is more moorings than has ever been in the "Wells Harbor". This was accomplished with less water in the harbor than we ever had.

We, the Town, are close to dredging. The year 1988 should be a very favorable year for the "Town of Wells"

Respectfully submitted  
Roland E. Falconer (Chick)  
Harbor Master

## HISTORICAL SOCIETY OF WELLS & OGUNKUIT

The year of 1987 saw the Historical Society celebrating the 125th anniversary of the building of the Historic First Church. This fourth building, located upon the site of the original church, was built in 1862 when Wells and our country were engaged in the throes of the Civil War. To commemorate the "building" the Society offered a community concert in October, featuring the Wells Branch Brass Quartet. Other community concerts included the Easter and Christmas Cantatas by the Congregational Church Choir.

Another commemorative this year, the signing of the Constitution, was researched by the Society. Information about Wells' delegates, Moses Hemmenway and Thomas Wells, was provided for Kennebunk High School's "Hancock Scholars".

The Museum's Library is used extensively year round by researchers and genealogists. Over 250 people signed the library's register this past year.

The Museum itself is opened for group tours by appointment and during the summer months every Thursday from 1-4 P.M. Annually the third graders from both Wells and Ogunquit tour the facility. Approximately 225 tourists and residents took advantage of these tours this year. Tourists from Ohio, California, Texas, New Hampshire, Pennsylvania, Virginia, Massachusetts, Missouri, New York, Wisconsin, Rhode Island, Florida, North Carolina, Vermont, Alabama, Indiana, Maine and the country of Scotland signed our guest book.

Each year more artifacts are donated to the Museum and we now proudly display the town's Bicentennial Quilt.

The Education Committee of the Society has been actively promoting local history in our Wells/Ogunquit School System. The Elementary School successfully held "Wells History Day" in October with intentions of making this an annual event. The Junior and Senior High School's Social Studies Departments are also reviewing their curriculum with a Society representative for the purpose of suitable implementation of Wells History at these levels.

"WAVES AND FURROWS", the Society's newsletter, was initiated this year and is made available to all members three times a year. It contains a variety of local historical and genealogical info, as well as current activities of the Society and its committees.

Another major accomplishment was the writing of the town of Wells' Cemetery Ordinance by the Society's Cemetery Committee, and having it accepted by the townspeople. Individual family



plots continue to be brought to the attention of committee members, who are continuing to document by pictures, noting location and condition of each. The Planning Boards of both Wells and Ogunquit have referred potential developers to the committee for determination if a cemetery is on the property in question.

The maintenance and preservation of a building the age and size of the Historic First Church requires many hours in "labors of love". Thanks to overseer, Evan Luce, and his assistant, Charles MacDonald, many of these tasks are completed quite competently. However, there are tasks for which the Society must hire professionals.

One such anticipated task will be replacing the shingles on the roof of the Sanctuary. The present shingles appear to be "on borrowed time" and replacement costs have been estimated in the \$9,000 range with an additional \$1,500 just for removal and disposal of the old asbestos.

Although fund raising is attempted by the small group of active members, the preservation of this historic landmark needs assistance from all.

We wish to thank the townspeople for their approval in the past for the Society's request for assistance. Your generosity is appreciated and these monies will be used for preservation.

The time and care contributed by the handful of volunteers make the Museum a valuable asset to our community. We are indeed grateful for the many hours donated by the few, but do encourage and request the support of additional people. We have a commitment to educate, not only our own community, but also our tourists to the historic significance of our seacoast area.

Respectfully submitted,

Hope M. Shelley  
Education Committee



## LIFEGUARD

Again 1987 was another successful and safe season. As head lifeguard, I was presented with the unique challenge of recruiting several first season guards. Many Wells businesses experienced high unemployment this past summer; I was fortunate to be fully staffed on the season's opening date and maintained that level throughout the summer.

In order to provide the Wells residents and tourists with a high degree of safety, the following items all contributed to the success of the season:

UPDATED EQUIPMENT - Which included radio telecommunications, rescue boards, guard stands, head lifeguard station and rescue bouys.

WORKOUT PROGRAM - Which included daily exercise programs, mock rescues, and interbeach competitions (i.e. York, Kennebunk, Ogunquit, Old Orchard, etc...)

In summary, over the past three years many changes have contributed to the development and high status quo of the guards' performance. On behalf of the guards, I would personally like to thank the Budget Committee for their continued support of such an important service to the fast growing resort community of Wells and we look forward to serving you again in 1988.

Respectfully submitted,

John L. Bergeron  
Head Lifeguard

# CASH REPORT OF THE TREASURER FOR 1987

## Cash on Hand 1/1/87

Ocean National Bank - M/M	932,229.67
Ocean National Bank - Checking	12,405.67
Petty Cash	380.00

## Taxes Receivable:

1988 R. E. Taxes Collected in Advance	8,159.60
1987 Real Estate Taxes	5,564,005.55
1987 Supplemental Taxes	9,811.20
1986 Supplemental Taxes	9,275.95
1986 Personal Property Taxes	633.78
1985 Personal Property Taxes	674.62
1985 Supplemental Taxes	679.04
1984 Personal Property Taxes	43.38
1984 Supplemental Taxes	216.57
1983 Personal Property Taxes	60.62
1986 Real Estate Taxes (before lien)	205,396.22
1986 Liens	69,062.17
1985 Liens	48,957.09
1984 Liens	11,754.72
Tax Acquired Property	1,133.00
1987 Excise Tax	671,065.71
1987 Boat Excise	5,585.50
Land Use Penalties	5,000.00

## Registration Fees:

Automobile	2,919.00
Boat & R.V.	1,643.60

## Accounts Receivable:

Laudholm Trust	56,954.36
Traffic Study	5,075.00

DOT Grant 77,025.00

Unemployment 3,259.00

Workmen's Compensation 388.83

Interest on Overdue Taxes 46,234.97

## Administration:

Dividends	1,387.68
Lien Costs	6,429.39
Maps & Copies	398.71
Miscellaneous	556.60

## Town Clerk:

Licenses and Fees	29,959.00
Boat Launching	1,014.50
Moorings	14,155.00

## Harbor:

Rent - Restaurant	6,530.00
Rent - Marina	2,319.43

## Police:

Court Fees	2,632.42
Accident Reports	1,632.56
Parking Tickets	6,959.00
Restitutions	168.00
Miscellaneous	820.95

Alarm Account	1,270.00
Cable TV	21,579.31
Code Enforcement Office:	
Permits	53,984.90
Concealed Firearms Permits	742.00
Highway Maintenance:	
Driveway Permits	290.00
Transfer/Recycling Center:	
Sale of Scrap	1,013.25
Sale of Cans/Bottles/Glass	2,739.72
Sale of Paper	1,536.96
Sale of Cardboard	4,846.64
Trash Bags	3,000.05
Sale of Coupons	9,357.90
Demolition	2,464.10
Commercial Haulers & Disposal License	28,207.80
Recreation:	
Snowmobile Reg.	684.00
Rest Rooms (Nik-O-Lok)	643.10
Parking Lots	90,321.00
Planning Board	4,245.00
Appeals Board	2,318.64
Site Review Board	2,100.00
State Revenue Sharing	231,526.82
Federal Revenue Sharing	2,036.00
T. A. Notes	1,500,000.00
Tree Growth	853.69
Gas Tax Refund	3,940.69
Veteran's Exemp. Reimb.	2,619.36
State Park Fees	762.05
Rachel Carson	2,737.00
Interest Earned (Investments)	93,638.49
State Education	<u>39,796.90</u>
Total Receipts	9,934,248.43
Transfers of Treasury Bills, C.D.'s etc.	273,500.00
Paid Out Warrants & T. A. Notes	<u>(9,145,885.66)</u>
Cash On Hand	1,061,862.77
Cash on Hand 12/31/87	
Ocean National Bank - Checking Account	3,123.82
Ocean National Bank - M/M	1,058,358.95
Petty Cash	380.00

Assets in Kind in custody of Town Treasurer for 1176 shares of Bank of New England Corp. as evidenced by Certificate 19387 and 588 shares as evidenced by Certificate 8037.

Respectfully submitted,

HELEN R. ANDREWS  
Treasurer

## 1987 UNPAID REAL ESTATE TAXES

[illegible]

Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barclay-Barbieri Inc.	132.30
Barron, Adelhard & Theresa	587.25
Bartlett, Lois Ann	406.35
Bartlett, Lois Ann	549.45
Bartlett, Lois Ann	211.95
Basile, Michael J.	117.45
Baston, Sherwood & Velma	180.91
Baston, Sherwood & Velma	145.12
Bateman, Wayne F. & Mary L.	791.10
Beamis, James E. Jr. & Shirley	340.20
Beaudet, Norma M.	552.14
** Bebout, James H. & Sandra A.	1,028.70
Bennett, Stanley Q. & Gloria E.	229.50
Bergeron, Raymond F. & Sharon	406.35
** Bergin, Edward B. & Diana L.	3.94
Berry, Scott & Patricia	309.15
Beyea, John W. & Rita	670.95
Beyea, Michael G. & Sheri M.	283.50
Bisson, Ronald A. & Doris	1,374.30
Blackburn, Steven R. & Dawn	708.75
Blair, Robert R. & Marlene B.	238.52
** Blair, Timothy E. & Cathy-Rae	407.40
Blake, Richard D. & Anita M.	576.45
Blakely, David H. & Lois E.	938.25
Blouin, Richard R.	1,048.95
Bois, Roger P.	6.30
Boudreau, Richard & Katherine	180.90
Bourassa, Gary	322.65
Bourque, Donald	697.95
Boutin, Roland D. & Martha	787.05
Bowes, Mary G. & Mary F.	1,999.35
** Beyea, John & Justin	522.45
Boyd, Larry R. & Mary A.	858.60
** Brackett, Estate of Sandra J.	822.15



** Bradbury, Robert P.	1,062.45
Braithwaite, Norman	391.50
Brethauer, Larry & Frances M.	481.95
Breton, Claude G. & Holly	1,131.30
Breton, Reno J. & Helen J. Wilcox	620.96
Bridges, Florence	195.75
Bridges, Norman & Eleanor	629.10
Bridges, Rodney	268.65
* Brooks, Gardner & Sandra	1,522.22
Brown, Calvin C. & Carolyn S.	866.70
Brown, Christopher Eric	97.20
Bryan, Robert	198.45
Buckley, Patrick M. & Sharon M.	517.05
Burgess, Merle C.	346.95
* Burns, David C. & Susan J.	164.16
Burpee, Lynnina G.	459.00
Bushey, Richard J. & Pamela J.	365.85
Byrnes, Estate of Geraldine	1,792.80

Cahill, Thomas D.	89.10
Camosse, Raymond L. & Mary Ann	13.55
Campaniello, Michael	928.80
Campbell, David G.	141.75
Campbell, Kenneth	1,019.25
Campbell, Kenneth	3,221.10
Campbell, Kenneth M. & Dorothy V.	203.85
Campbell, Robert S. & Kathleen F.	310.50
Cantara Mechanical Contractors	1,374.30
Caouette, Andrew	164.70
Cargill, Eric & Greg Larson	207.90
Carlo, Stephen J. & Carol A.	1,314.90
Carney, Lawrence K. & Marilyn W.	819.45
Cary, Michael	184.95
Cataldi, Scott A. & Arthurlene	666.90
Chase, Reginald & Barbara	249.75
Chase Reginald	6.75
Chase, Reginald L. & Barbara J.	1,166.40
Chase, Richard M. Jr. & Belinda B.	2.93
Cheney, Charles L. & Rita M.	870.75
Chick, Carl & Jeani	610.20
Cilly, William T. & Caroline M.	498.15
Clark, Charles M. Jr.	252.45
Cloutier, Laura L.	1,840.05
Cloutier, Robert R. & Joanne	612.90
Cluff, Gerald R. Sr. & Bernice	616.95
Coastland Corp.	8.10
Coastland Corp.	76.95
Coastland Corp.	13.50
Coastland Corp.	13.50
Coastland Corp.	10.80



Coastland Corp.	8.10
Coastland Corp.	13.50
Coastland Corp.	8.10
Coastland Corp.	9.45
Coastland Corp.	79.65
Coastland Corp.	116.10
Coastland Corp.	12.15
Coastland Corp.	1,640.25
Coastland Corp.	187.65
Cofferan, Arthur Sr.	217.35
Cohen, Barbara J.	395.55
Cohmar Associates Inc.	179.55
Coleman, Anthony J. & Deborah L.	530.55
* Colonial Associates	766.80
* Colonial Associates	769.50
* Colonial Associates	1,140.75
* Colonial Associates	770.85
* Colonial Associates	534.60
* Colonial Associates	572.40
* Colonial Associates	572.40
* Colonial Associates	534.60
* Colonial Associates	773.55
* Colonial Associates	951.75
Colwell, Susan	812.70
Colwell, Susan	240.30
Colwell, Susan A.	324.00
Conroy, Doris I.	86.40
Cooley, George & Reid, Charles Jr.	259.20
Coombs, Edward & Mildred N.	572.40
** Cooper, Elsie E.	953.10
Coppers, Arthur	221.40
Corbett, William	156.60
Cornish, William L. & Kathy	756.00
Cote, Andre J. Jr. & Rachel M.	300.08
Cote, Philip & John	147.15
Cote, Philip G. & Marilyn R.	1,104.30
Cotton, Michael J. & Diane	1,328.40
Coughlin, Robert C. & Roswitha M.	1,374.30
Cousins, Warren G. & Helen J.	1,004.40
Cox, John F.	874.80
Cox, Joseph F. Jr.	109.35
Crabtree, John A. & Phyllis Ann	1,406.70
Crocker, Donald E. Sr. & Lucille	677.70
Cuozzo, Marino & Barbara	3.38
Currier, Jay & Karen	265.95
Cutting, C. Wayne & Lena	845.10
** Dabate, Richard S. & Bonnie A.	5.81
Dabate, Richard & Bonnie	102.60
D'Angelo, Robert J. & Teri A.	1,090.80

Daggett, Donald & Dorothy	839.84
Daigle, Wynne	1,360.80
Daigle, Wynne	804.60
Daily, Michael R.	1.75
** Darling, Russell & Marilyn	20.05
Dauteuil, Conrad	226.80
Deavilla, Edwin E.	140.40
Decker, Carl & PHyllis	139.05
Defreitas, Alan P. & Frances A.	168.75
Defreitas, Alan P. & Frances A.	322.65
Degaetano, Robert F. & Patricia	712.80
Degaetano, Robert F. & Patricia	3,040.20
* Delorey, Shawn P. & Ilene D.	646.65
Deluca, John R. & Gail A.	940.95
Depadua, Peter D. Jr. & Sharon L.	1,622.70
Desgrottes, Hope Stevens	774.90
Desgrottes, Hope Stevens	329.40
Desjardins, Alan & Linda	746.55
Detullio, Joseph & Anne	1,134.00
Detullio, Joseph & Anne	1,316.25
Debenedetto, Constance	290.25
Dickie Dare Inc.	174.15
Dion, Louis F. & Linda L.	954.45
* Dipadua, Peter & Virginia	287.56
Dixon, Robert D. & Barbara M.	1,075.95
Doe, William A. & Sandra F.	519.75
Dolan, Thomas G. Jr. & Margaret M.	97.20
Doty, Nancy	546.75
Doucette, Michael J. & Lori A.	804.60
Downey, George T. & Sandra G.	2.53
Downing, John D. Agency	1,374.30
Downing, John D. Agency	1,374.30
Downing, John D. Agency	1,374.30
Downing, John D. & Nancy F.	1,374.30
Downing, John D. & Nancy F.	1,374.30
Downs, Allen	27.00
** Downs, Russell P.	761.54
Downs, William R. & Leona	926.10
Ducharme, Walter & Estelle	4,838.40
Duddy, George W. & Linda R.	633.15
Duffy, Thomas	136.35
Dunne, Robert	324.00
Dupius, Dianne G.	66.15
Durham, Edward E. Jr. & Micheline	681.75
Durham, Edward Jr. & Micheline	297.00
Dutch, Timothy C.	494.10
Dzamba, Thomas & Mary E. H.	506.25
Edwards, Thomas G.	318.60
Eldredge, Roderick & Helen	174.15
Eldredge, Roderick & Helen	175.50

** Eldridge, Susan E.	815.40
Elkins, Scott	240.30
Ellis, William R. & Saralu S.	884.25
** Emmons, Howard W. & Patricia	662.85
Erpenbeck, George A. & June	656.10
Estes, Lucille I.	618.30
Eveland, Keith W.	1,150.20

Fabre, Enzo	34.17
Farese, John & Lina	1,129.95
Farrington, John Paul & Anne	125.55
Firnhaber, Phillip O. & Claire P.	646.65
Flaherty, Vincent F.	1,017.90
Flanagan, Kirby & Donna	773.55
** Fletcher, Gerard J. & Celeste	239.63
Flood, John & Kim	3,183.30
Ford, Katherine M.	179.55
Ford, Richard	1,845.45
Fournier, Priscilla	1,399.95
Frankudakis, James C. & Poppy C.	1,287.90
* Fredette, Valmore & Cecile	62.76
Freeman, Russell & Melinda A.	164.70
Fudge, Richard L. & Jane	124.20
** Friot, Alan H. & Helen	985.50

Gagnon, Michael & Terry	382.05
Gallo, Anthony J. Sr. Trustee	961.20
** Gambell, William G.	94.50
Garland, Barry L.	279.45
Garnett, Raymond	276.75
Garnsey, Thomas & Jane	598.05
Garriepy, Roger P.	162.00
Gauthier, Sandra L.	329.40
Gearin, William F.	147.15
Gelestino, Patricia & Allen	181.06
Gerald, David & Debbie	226.80
Giambione, Frank J. & Susan Y.	8.49
Gilbert, Jay C.	7.27
** Gilchrist Florence Flemming	286.20
** Gilchrist Florence Flemming	507.60
Gilpatrick, Maurice M. & Caroline	727.65
Glad Realty	2,211.57
Goff, P. & Marie	966.60
** Goodale, Roy	664.20
** Goodale, Roy A. & Jeannine A.	10.80
Goodwin, Corey L.	83.70
Gorman, Richard H. & Ruth M.	666.90
Graham, Kenneth J. & Tammy L.	279.45



Habco Development Corp.	996.30
Habco Development Corp.	985.50
Habco Development Corp.	889.65
Habco Development Corp.	889.65
Habco Development Corp.	996.30
Habco Development Corp.	996.30
Habco Development Corp.	996.30
Habco Development Corp.	889.65
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Habco Development Corp.	889.65
Habco Development Corp.	889.65
Habco Development Corp.	996.30
Habco Development Corp.	996.30
Habco Development Corp.	996.30
Habco Development Corp.	383.14
Habco Development Corp.	996.30
Habco Development Corp.	996.30
Habco Development Corp.	1,374.30
Habco Development Corp.	1,374.30
Habco Development Corp.	1,374.30
Habco Development Corp.	1,374.30
Hall, Sidney M. Jr. & R. Lorraine	685.80
Halverson, James T. & Anita G.	308.33
Hampton Equities Corp.	1,117.80
Hanson, Donald & Virginia	874.80
Hanson, Michael & Pearl	39.15
Hanson, Robert E. & Karen J.	1,620.00
Harding, Richard	139.05
Harding, Robert & Jacqueline	712.80
Harding, Robert L. & Jacqueline	550.80
Harriman, Barry	41.85
Harriman, Richard & Sherry	60.75
Harriman, Robert	43.20
Harris, Edward J. Jr.	1,977.75
Harting, Bruce & Paul	305.10
Hastings, William E. Jr.	743.85
Hayes, Harold R. & Hazel O.	411.75
Hayes, Patrick	102.60
Haynes, Gordon E. & Patricia A.	534.60
** Hildreth, Patricia R.	776.25
Hilton, Donald R. & Bessie M.	361.80
Hilton, Goldie	209.57
Hilton, Harold Coombs & Elaine	379.35
Hilton, Harry A. & Grace M.	433.35
Hilton, Thomas	155.25
Hobson, Richard & Eileen	167.40
Hockenberry, Mark W.	985.50
Hodgdon, Charlotte B.	459.00
Holman, Walter K.	538.65
Holmes, Michael P. & Elizabeth A.	966.60
Holter, John A. & Wm. R. Roberts	530.55



Holzwarth, Daniel J. & Leslie J.	683.10
* Hoover, Jr. Lambert & Ciampa	819.05
Houde, David & Jane	2,280.15
Howard, James W. B.	1,013.85
Howard, Michael & Deborah	664.20
Hoyt, Shirley	145.80
Hubbard, Bessie	481.95
Hubbard, Shawn D. & Lisa M.	244.35
Huff, Howard	259.20
Hussey, Jolene	64.80

Jackson, John W. Jr.	503.55
James, Vincent & Dorothy	684.45
JAR Construction Inc.	776.25
JAR Construction Inc.	776.25
JAR Construction Inc.	5.15
Jelleigh Realty Co.	51.30
Jellison, E. R. Realty	37.80
Jeralds, Mark L. & Cheryl J.	611.55
JLK Realty Trust	1,826.55
Joakim, John Jr. & Andrew	2,710.80
Johnson, Russell	135.00
Johnston, Charles W. & Wendy	787.05
Jones, Paul M. & Joan M. Sweeney	409.05
Jones, John Dr.	168.75
Jones, Paul A., Paul M., Kathy W.	446.85
Jonick Inc.	2,708.10
* Jutras, Philip L. & Harriett B.	897.48

Kalinski, Patricia	372.60
Kashmiry, Amal	333.45
Kavanagh, James T.	483.30
Kavanagh, James T. & Edward P.	260.55
Kavanagh, James T. & Janice M.	1,413.45
Kerr, David R. Jr.	862.65
Kerr, Barbara H.	1,251.45
* Keyes, Thomas H.	102.21
Klenia, Douglass & Terry L.	469.80
Kierstead, William	106.65
Kimball, Caleb	274.05
King, Philip & Delores	243.00
King, Robert	283.50
King, Sharon & Wayne	473.85
Kitchen, Deryl F. & Delcina	938.25
Knight, Kurt R.	178.20

Lambert, George A.	765.45
Langhill, Clayton	1,262.25
Langone, Anthony J. & Maureen	292.95
Laraba, Natalie	486.00
Laraba, Natalie D.	2,123.55
Larsson, Iris	477.90
Laurel Mountain Trust	673.65
Laurel Mountain Trust	973.35
Lauze, Albert & June	475.20
** Leah, Carmen L. & Barbara J.	714.15
Lebarge, Marlowe & Judith M.	845.10
Lebarge, Marlowe J. & Judith	571.05
Leblanc, David & Barbara	652.05
** Leclair, Robert & Nancy	666.90
Leech, Craig A. & June A.	352.05
Leech, James E. & Barbara C.	1,742.85
Leonard, Paul & Lorraine	59.40
Levesque, Timothy W. & Evangeline	710.10
Libby, Richard J.	499.50
Libby, Shelley R.	187.15
Lincoln, Frank S. & Ruth E.	795.15
Little, Thomas M.	1.72
Littlefield, Philip Hrs. of	310.50
Littlefield, Philip Hrs. of	375.30
Litvinchyk, Jane	893.70
Lovewell, Leroy	152.55
** Lynch, Ann	187.38
Lynch, Donna, Sean, Mary, Brian	932.85
MacDougall, Raymond G.	1,483.65
** MacLean, Allan P.	9.70
Mae Allen Trust	576.45
Maher, Dennis Sr.	284.85
Maher, Dennis B. & Jean	988.20
Maher, Karen J.	749.25
** Mailloux, Est. of Laura M.	252.45
Maine Council of Churches	48.60
Maine Council of Churches	342.90
Maine Council of Churches	118.80
Maine Council of Churches	44.55
Maine Council of Churches	31.05
Maine Council of Churches	594.00
Maine Council of Churches	299.70
Mainline Store Fixtures Inc.	1,071.90
Majeau, Martha	9.61
Manley, Franklin D. & Beverly	723.60
Manomet Corporation	2.70
Manomet Corporation	159.30
Marshall, Bruce D. & Dixie G.	727.65
Marshall, Dixie	18.90

Marshall, Eva L.	400.95
Martel, Dennis & Mary	589.95
Maxwell's Realty Trust III	1,004.40
Mayhew, Paul & Michele Friedlander	214.50
** Maynard, Joseph	19.62
Mayo, Danny W. & Paula B.	323.31
Mayo, Edwin	100.00
** McAuliffe, Daniel J.	422.55
McCallum, Carol A. & Thomas E.	695.25
McClean, Ralph L. & Mitzi L.	540.00
McCormack, Kathleen M.	206.55
McDaniel, Carol B. & Julie A.	668.25
** McDermott, John G. & Brenda P.	708.75
McEvoy, E. Tyler & Maryellen	928.80
McGlynn, Michael J. et als	660.15
McGlynn, John J. & Diane	932.85
McHale, Robert M. & Carol A.	729.00
McLarnon, Beth L.	648.00
McLaughlin, Robert J. & Patricia	193.05
** McLean, Est. of Earl	1,302.75
McNally, Pamela J.	830.25
McPherson, Donald & Diane	352.35
** Menard, Paul J. & Margaret G.	980.10
Mercier, David G.	621.00
Messina, Peter E. & Paulette	940.95
Miller, Austin	342.90
Miller, Mark G.	356.40
Mills, Gerald	1,040.85
Minton, Robert E. & Susan B.	1,054.35
Mokrycki, James & Brian McCann	211.95
Moore, H. Daniel & Ann P.	954.45
Morgridge, David	665.55
** Morse, Edward A.	32.40
Moulton, Clarence L. & Elmer	1,112.40
Moulton, Kenneth E. & Corinne	535.95
Mullins, William P. & Kathryn L.	459.00
Murphy, E. & L.	113.40
Murphy, Emmett J. & Louise A.	325.35
Nadeau, Roland D. & Susan P.	645.30
Neill, E. Kenneth & Virginia	652.05
Nero, Joseph & Maria	1,382.40
Newall, Sharon & Hazel O'Connell	265.95
Newall, Sharon & Hazel O'Connell	155.25
* Nicholson, Patricia	113.40
Norberg, Michael E. & Virginia R.	176.85
Norberg, Michael E. & Virginia R.	230.85
* Norton, Jeanette	113.23
Nucci, George & Karen	161.00

O'Brien, Carol A.	938.25
Ocean Eighteen Associates Inc.	2,011.50
Ocean Eighteen Associates Inc.	135.00
Ocean Eighteen Inc.	106.65
** Ott, David N.	194.40

Packard, John R.	354.38
Paine, Richard B.	12.08
* Palermo, Felix C.	758.70
Palmer, Fred W. & Glenys	622.15
Paris, Paul	288.70
Partee, Jane M.	841.05
** Patterson, Joseph B. & Janet F.	259.20
Paulhus, David A. & Shirley J.	1,298.70
Peasley, Carol J.	554.85
Peck, Michael & Clifford Church	1,201.50
Peck, Michael & Clifford Church	1,354.05
Perham, Stephen W. & Anna-Marie	440.72
Perkins, Frederick & Iris	171.45
** Perkins, George N. II & Linda	200.06
** Perkins, Paul & Eleanor	1,042.20
Perry, Teresa Mae	340.20
Peters, Gary S. & Noella C.	1,161.00
Petrou, Aline R. & Stephen P.	583.20
Phillips, David W.	68.85
Phillips, Richard L. & Jeannie	821.21
Piecuch, Michael J. & Brenda A.	309.15
Pierce, LCDR Francis S.	1,490.40
Pittorino, Stephen & Susan Clark	44.13
Pitts, Edmund M. (Trustee)	1,220.40
Pitts, Edmund M.	267.30
* Point East Associates	428.17
Point East Associates	810.00
Prentice, Steven E. & Joan M.	443.85
** Preo, Patricia P.	957.15
Proach, Joseph & Jean	3,960.90
Provencher, Robert & Barbara	629.10
Provencher, Roger L. & Kathleen A.	693.90
Putnam, John	951.75
** Putnam, Wallace A. & Margaret M.	627.75
** Putnam, Wallace A. & Margaret M.	627.75
Putnam, Wallace A. & Margaret M.	1,032.75
Putnam. Wallace A. & Margaret M.	1,128.60

Racine, William & Gloria	144.45
Ramah, James C.	132.30
Reed, Robert E. & Marcia C.	245.85

Reil, Clifford & Dorothy	739.80
Rhuda, Bruce E. & Linda E.	778.95
Rich, Arthur E. Jr.	932.85
Richard, Robert L. & Linda K.	849.15
Rider, John E. & Beverly A.	734.40
Riley, James H.	464.40
Riley, James H.	997.65
Risley, Marie K.	855.90
Roberts, Barry L. & Phyllis I.	502.20
Roberts, Roy N.	1.35
Robillard, Paul J. & Judith A.	940.95
Robinson, Judy Ann	594.00
Robson, J. Donald & Sandra	336.15
Robson, J. Donald & Sandra	1,841.40
Rogers, Mark & Anne & J. Staples	1,463.40
** Ronan, James S. III & Cathy	873.45
Root, Linda	229.50
Rouleau, Gerard	332.10
Rourke, Richard A. & Mary G.	1,374.30
Rowe, Alton J. Jr.	738.45
Rumson, Edward T. & Linda Ann	3.24
Rundlett, Donald C. & Nancy J.	432.00
Salvato, John G. Jr. & Marcia E.	2,189.70
Sampson, Aura	808.65
Sampson, Aura	202.50
** Santullo, Philip J. & Carolann	868.05
Searles, Claude & Theresa	2.69
** Searles, Ronald	403.65
Searles, Thomas R. & Linda S.	706.05
Sevigney, William	465.75
** Shackford, Dennis	302.40
* Shackford, Dennis R. & Kathryn M.	591.30
Shearing, Lawrence G.	445.50
Sheldon, Barbara	1,235.25
Shepard, Dexter & Frances	837.00
Sheridan, Stephen & Marguerite	3.46
Shields, Joe Anne	1,058.40
Shore Development Corporation	1,112.40
Shore Development Corporation	488.70
Shugrue, John J. & Anne D.	1,208.25
Sibley, Russell & Mary	835.65
Sibley, Russell & Mary	195.75
Smart, Eugene A. & Nancy M.	819.45
Smith, Charles E. & Carline E.	3,033.45
Smith, Heber Jr.	90.45
Smith, Elmer J. & Claire A.	515.70
Smith, Estate of Gladys	550.80
Smith, Kathryn	72.90
Smith, Lucy T.	1,132.65



Smith, Marilynn L.	72.43
Smith, Richard H. Jr. & Delores	9.52
Smith, Roy J. & Anne P.	649.35
Smith, Wayne P. & Marilyn F.	1,370.25
Sowerby, Daniel D.	1,429.65
Spang, Philip J.	889.65
Spencer, Michael & Kathy	869.40
St. Hilaire, Ronald & Sandra	853.20
Staples, Beverly B.	171.45
** Stevens, Elwyn	145.80
Stevens, Percy W. & Rita E.	634.50
* Stone, John M. & Betty J.	159.30
Streeter, Donald W. & Rolande	118.80
Strout, Clinton I. & J. Patterson	4.15
Sturtevant, David & Vicki	280.80
Sturtevant, Raymond	130.95
Sukalas, Mitchell & Jacqueline	764.10
Sullivan, Helen E.	1,170.45
Swanson, Richard M.	317.25
Tarling, Ernest E.	658.80
Taylor, Robert	62.10
Taylor, Roy H. III & Sue Ann	932.85
** Temple, William L. & Karen	735.75
** Temple, William L. & Karen N.	155.52
Tetherly, Gregory	1,221.75
Tetherly, Gregory	272.70
Tetherly, Gregory	238.95
Tetherly, Gregory D.	249.75
Tetherly, Gregory D.	147.15
** Thompson, Deanna	370.75
Tisei, Ralph L.	1,142.10
Tobey, Leland Estate of	363.15
Tobey, Hazel V.	183.60
Tobin, Daniel Jr.	710.10
Towns, Shirley	449.55
Toye, James & Joyce	1,217.70
Tracy, Elwyn & Margaret	167.40
Tracy, Neil & Janet	786.53
Trafton, Calvin	411.75
Trafton, Charles	541.35
Trafton, Charles	378.00
Trafton, Charles	136.35
Trafton, Charles	33.75
Trafton, Larry T. & Deborah	576.45
Travers, Thomas	2.49
Trudeau, Paul R. & Judith R.	104.51
Tucker, Clarence Estate of	210.60
Tufts, Geraldine B.	643.95
Tufts, Hazen & Joanne	820.80

Tufts, Marcus & Vickie	870.75
Turner, James G. & Nancy F.	179.55
Tuttle, Ruth E.	486.00
Vandermast, Rudolph & Lilliam	643.45
** Vernon, Janet Harper	730.35
Viall, Rev. John S. & Virginia	413.10
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
Ville-Sur-Mer Associates Inc.	1,374.30
* Walker, Diane M.	1,642.95
Wallop, Velma & Stanley	665.55
Warner, Donna	230.85
Warner, Philip C. & Nancy K.	519.75
Watson, James & Allayne	679.05
Webber, Douglass James	299.70
Webber, Joseph L. & Bernice	423.90
* Webber, Russell E.	838.35
Webber, Thomas L. & Dorothy I.	487.35
Webster, Gail K.	977.40
Weigel, Donna	1,495.80
Welch, George Jr.	268.65
Welch, Elda	176.60
Welch, Fred	72.90
Welch, James	182.25
Welch, James	110.70
Wellington Manor Associates	2,917.35
** Wellington Manor Associates	571.05
** Wellington Manor Associates	571.05
** Wellington Manor Associates	571.05
** Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
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Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05
Wellington Manor Associates	571.05



Wells Industrial Development Corporation	51,776.55
Wells, Clinton C. & Georgia D.	818.10
Welsh, Robert W. & Catherine	814.05
Wentzell, Mark R. & Lorna	808.65
** Westwig, Harold C. & Janis F.	24.29
Whalen, Raymond	89.10
* Wheeler, Frederick & Kathleen	824.85
White, John W. & Jeannine	858.60
Whiteman, William & Mary	110.70
Whiting, Kathleen J.	808.65
Whitman, Ralph & Nancy	244.35
Whitney, Hrs. of H. I.	136.35
** Wilford, Perry B. & Melanie Y.	859.95
Willey, Christopher D.	4.05
Wilson, Roy L.	344.25
Wilson, Roy L. & Patricia E.	999.00
Wiswall, Daniel R.	472.50
Woodward, Guy III	469.80
Worcester, Richard	631.80
Worthing, Barbara	27.40
* Worthley, George S. & Patricia	656.10
Wright, Judith Ellen	724.95

Yankowski, George Jr. & Janice G.	1,113.75
York, Harry B. Estate of	436.05
Yorke, Michael E. & Lisa M.	687.15
** Young, Thomas	629.10

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\$565,309.35

# 1987 UNPAID PERSONAL PROPERTY TAXES AS OF 12/31/87

Anuszewski, Edward & Robert	13.50
Blair, Robert	35.10
Bolduc, Arthur V. & Virginia J.	32.40
Boragine, Ralph H.	48.60
Borg-Warner Acceptance Corp.	1.78
** Bradley, Dennis J.	54.00
Bragdon Real Estate	9.45
Brooks, Roger A. & Karen	109.35
Brown, Robert E.	209.25
Burgess, Merle C.	31.05
Caron, Roderic C. Jr. DMD	199.80
Carpenter, Richard	108.00
Chisholm, J.	16.20
Coastwise	97.20
** Coty, Richard & Leslie	1.52
Country Cupboard	10.80
D. J. Beane Corp.	238.95
** Dahood, Michael	32.40
Daughan & Kimmel Law Offices	29.70
Decateau, Edmund	29.70
Degaetano, Robert F. & Patricia	24.30
Dion, Lucien & Marcelle	314.55
Dixon, Robert	17.55
Doley, Mr. & Mrs. Robert	33.75
Dube, Leo A.	58.05
Dumont, Robert	55.35
Egan, Thomas	54.00
Electro Games Co.	157.95
Garnsey Brothers Inc.	39.15
Gifts & Greetings Ltd.	67.50
Gorrie, Ronald	54.00
Gosselin, Russell & Phyllis	51.30



Henri's Restaurant Inc.	248.40
Henri's Restaurant Inc.	78.30
Hume, Nancy	27.00
Jakies Beauty Salon	33.75
Janco, Hank	40.50
* Jester, Irving	102.60
Jonick, Inc.	359.10
Kohler, William & Dorothy	47.25
Leduc, Raymond	20.25
Leech, Barbara C.	55.35
Marois, Paul	43.20
Martin, Richard	17.55
McIntire, James	108.00
Mearls, William J. & Mary	75.60
Mellor, Ann	27.00
Merrifield, Calvin & Jeanne	21.60
Moody, Peter & Glenis	67.50
Morin, Gerald	27.00
Moroney, Ronald	91.80
Morse, Roger	8.10
Murtagh, Christopher	106.65
N. B. Flooring	4.05
Newell, Betty	27.00
Nichols, Arthur & Elinor	31.05
Panella, Cynthia	18.90
Pappas Investments	39.15
Pauk, Joseph	25.65
Pellegrino, Sal	27.00
Redding, Arthur & Donna	66.15
Rice, Karl & Elsie	20.25
** Rogers, Karen T.	1.33

Seabreeze	244.35
Smith's Gardens	10.80
Smith, Wayne P. & Marilyn F.	10.80
Sullivan, H. E. & Burke, J. M.	10.80
Sullivan, Agnes M.	43.20

Trafton, Charles F.	403.65
Trafton, John M.	122.85
Twomey, Mr. & Mrs. B.	6.75

Video Store	29.70
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Waddington, Ben & Evelyn	10.80
Walters, James	55.35
Warner, Donna	236.25
Webhannet Enterprises Inc.	17.55
Wells Industrial Development Corp.	146,070.00
Wessell, Johnathan	52.65
Wright, James & Kathleen	28.35
Wetterau Inc. (Wells IGA)	760.05

Zahares IGA	911.25
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\$153,128.38

#### 1987 UNPAID SUPPLEMENTAL TAXES AS OF 12/31/87

Barclay-Barbeiri Inc.	132.30
E. R. Jellison	310.50
McAuliffe, Daniel	40.50
Rose, Tony & Espinosa, Donna	118.80

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\$602.10

\*Partial payment after 12/31/87

\*\*Paid in full after 12/31/87

# CUMMINGS, LAMONT & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

JOHN M. CUMMINGS, C.P.A.  
DONALD E. LAMONT, C.P.A.  
ROGER C. WAGENFELD, C.P.A.  
D. BRUCE MCNAMEE, C.P.A.

MEADOWBROOK OFFICE BUILDING  
U. S. ROUTE 1  
YORK, MAINE  
(207) 363-3187  
(207) 646-4417  
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MAILING ADDRESS  
P. O. BOX 420  
YORK, MAINE 03909-0420

January 28, 1988

Board of Trustees  
Wells Sanitary District  
Wells, Maine

We have examined the accompanying balance sheets of Wells Sanitary District as of December 31, 1987 and 1986, and the related statements of income, retained earnings, and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Wells Sanitary District as of December 31, 1987 and 1988, and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

*Cummings, Lamont & Associates*  
Certified Public Accountants

WELLS SANITARY DISTRICT

BALANCE SHEETS

DECEMBER 31,

	<u>1987</u>	<u>1986</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	862,098	768,399
Accounts receivable, users	246,717	231,890
Accounts receivable, other	51,144	163,514
Prepaid expenses	<u>1,722</u>	<u>17,083</u>
Total Current Assets	<u>1,161,681</u>	<u>1,180,886</u>
PROPERTY AND EQUIPMENT, Note 2		
Land and easements	155,246	152,584
Sewer lines	11,786,076	11,780,016
Structures	4,864,902	4,622,594
Equipment	4,275,675	4,238,968
Office furnishings	23,626	22,736
Vehicles	58,304	58,304
Construction work in progress	<u>15,095</u>	<u>37,113</u>
	21,178,924	20,912,315
Less accumulated depreciation	<u>4,236,430</u>	<u>3,729,160</u>
Total Property and Equipment	<u>16,942,494</u>	<u>17,183,155</u>
OTHER ASSETS, Note 2		
Deferred start-up costs, net	10,583	15,874
Deferred bond issue expense, net	<u>1,223</u>	<u>1,260</u>
Total Other Assets	<u>11,806</u>	<u>17,134</u>
Total Assets	<u>18,115,981</u>	<u>18,381,175</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT

BALANCE SHEETS

DECEMBER 31,

	<u>1987</u>	<u>1986</u>
<u>LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	31,415	29,897
Accrued interest payable	63,516	64,897
Construction security deposit	14,000	10,000
Current maturities of long-term liabilities	<u>104,000</u>	<u>99,000</u>
Total Current Liabilities	<u>212,931</u>	<u>203,794</u>
LONG TERM LIABILITIES		
Bonds payable, Note 3	3,497,000	3,596,000
Less current maturities	<u>104,000</u>	<u>99,000</u>
Total Long Term Liabilities	<u>3,393,000</u>	<u>3,497,000</u>
Total Liabilities	<u>3,605,931</u>	<u>3,700,794</u>
COMMITMENTS AND CONTINGENCIES, Note 5		
CONTRIBUTIONS IN AID OF CONSTRUCTION,		
Notes 2 and 4		
Federal Environmental Protection Agency	11,118,350	11,118,350
Federal Farmers' Home Administration	2,100,000	2,100,000
Maine Department of Environmental Protection	3,706,080	3,706,080
Town of Wells	3,687	3,687
Customers	<u>586,198</u>	<u>382,932</u>
	17,514,315	17,311,049
Less depreciation on assets acquired from contributions in aid of construction	<u>3,585,230</u>	<u>3,162,798</u>
Total Contributions	<u>13,929,085</u>	<u>14,148,251</u>
RETAINED EARNINGS, Note 7	<u>580,965</u>	<u>532,130</u>
Total Liabilities, Contributions and Retained Earnings	<u>18,115,981</u>	<u>18,381,175</u>

See Notes to Financial Statements



WELLS SANITARY DISTRICT  
STATEMENTS OF INCOME  
YEARS ENDED DECEMBER 31,

	<u>1987</u>	<u>1986</u>
OPERATING REVENUE		
Sewer service charges	698,257	707,266
Other services and charges	<u>16,415</u>	<u>23,628</u>
Total Operating Revenue	714,672	730,894
OPERATING EXPENSES, Note 6	<u>429,253</u>	<u>392,529</u>
INCOME FROM OPERATIONS	<u>285,419</u>	<u>338,365</u>
OTHER INCOME		
Interest on invested cash	<u>45,879</u>	<u>39,680</u>
OTHER DEDUCTIONS		
Amortization of deferred start-up costs and bond issue expense	5,328	5,328
Depreciation	507,270	501,121
Interest on long-term liabilities	<u>192,297</u>	<u>198,506</u>
Total Other Deductions	<u>704,895</u>	<u>704,955</u>
(LOSS) BEFORE SPECIAL CREDIT	(373,597)	(326,910)
SPECIAL CREDIT		
Transfer of depreciation expense to contributions in aid of construction	<u>422,432</u>	<u>423,617</u>
NET INCOME	<u><u>48,835</u></u>	<u><u>96,707</u></u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT  
STATEMENTS OF RETAINED EARNINGS  
YEARS ENDED DECEMBER 31, 1987 AND 1986

	<u>UNAPPROPRIATED</u>	<u>APPROPRIATED</u> FmHA Reserve	<u>Total Retained Earnings</u>
BALANCE, December 31, 1985	400,688	34,735	435,423
NET INCOME	96,707		96,707
FmHA Reserve appropriation, Note 7	<u>(6,947)</u>	<u>6,947</u>	<u>          </u>
BALANCE, December 31, 1986	490,448	41,682	532,130
NET INCOME	48,835		48,835
FmHA Reserve apporpriation, Note 7	<u>(6,947)</u>	<u>6,947</u>	<u>          </u>
BALANCE, December 31, 1987	<u>532,336</u>	<u>48,629</u>	<u>580,965</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT  
STATEMENTS OF CHANGES IN FINANCIAL POSITION  
YEARS ENDED DECEMBER 31,

	<u>1987</u>	<u>1986</u>
SOURCE OF CASH		
Net income	48,835	96,707
Depreciation and amortization, net of special credit	<u>90,166</u>	<u>82,832</u>
Cash provided by operations during the year	139,001	179,539
Decrease in accounts receivable	97,543	
Decrease in prepaid expenses	15,361	
Increase in accounts payable	1,518	10,920
Increase in construction security deposit	4,000	10,000
Contributions from Federal Environmental Protection Agency		53,538
Contributions from Maine Department of Environmental Protection		17,851
Contributions from customers	<u>203,266</u>	<u>363,285</u>
Total Source of Cash	<u>460,689</u>	<u>635,133</u>
APPLICATION OF CASH		
Increase in prepaid expenses		7,633
Increase in accounts receivable		177,013
Additions to property and equipment	266,609	118,999
Decrease in accrued interest payable	1,381	934
Repayment of long-term borrowings	<u>99,000</u>	<u>94,000</u>
Total Application of Cash	<u>366,990</u>	<u>398,579</u>
INCREASE IN CASH	93,699	236,554
CASH BALANCE, BEGINNING OF YEAR	<u>768,399</u>	<u>531,845</u>
CASH BALANCE, END OF YEAR	<u>862,098</u>	<u>768,399</u>

See Notes to Financial Statements

## WELLS SANITARY DISTRICT

### NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1987 AND 1986

#### Note 1 - Organization and Activities

The Wells Sanitary District is a quasi-municipal corporation organized under the Statutes of the State of Maine for the purpose of constructing and operating a system of waste disposal and sewage treatment for the Town of Wells. A certificate of organization was issued to the District in December, 1970 by the Maine Environmental Improvement Commission. It is managed by a full time director and five trustees elected for staggered three year terms by voters of the District.

#### Note 2 - Accounting Policies

The accounting policies used by the District conform to generally accepted accounting principles. Significant policies are described below:

Property and equipment are carried at cost. Major additions and improvements are capitalized while maintenance and repairs which do not materially improve or extend the life of the assets are expensed currently.

Depreciation is computed by the straight line method on all classes of property and equipment over their estimated useful lives. Depreciation on assets acquired from contributed funds is charged against those contributions while the amount related to assets acquired with District funds is charged to operations.

Deferred start-up costs consist of operating expenses, including depreciation and interest, less revenues, incurred by the District during the period from July 1, 1979 to December 31, 1979 since the system was not fully operational during that time. These costs are being amortized on a straight line basis over a ten year period.

Deferred bond issue expense consists of legal fees relating to the bonds issued to the Farmers Home Administration in April, 1981. These costs are being amortized on a straight line basis over the 40 year term of the bonds.

Contributions in Aid of Construction - Customers pay for a portion of special facilities constructed for their use. The entire cost of the project is recorded in the property accounts, and the payments received from customers are recorded in the contributions account.

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 1987 AND 1986

Note 3 - Bonds Payable

At December 31 bonds payable consisted of the following:

	<u>1987</u>	<u>1986</u>
Long-Term Liabilities		
Bonds issued to Maine Bond Bank. Interest is payable semi-annually in May and November at a rate fluctuating from a low of 5.1% to a high of 6.25% with an average rate of 5.65%. Principal payments are due annually on November 1 until the year 2001. Principal payments increase over this period from \$50,000 to \$265,000.	2,360,000	2,450,000
Bonds issued to Farmers' Home Administration. Interest is payable annually at 5%. Principal payments are due annually on April 8 until the year 2021. Principal payments increase over this period from \$9,000 to \$69,000.	1,137,000	1,146,000
Total Long-Term Liabilities	<u>3,497,000</u>	<u>3,596,000</u>

Aggregate principal payments are as follows:

First year	104,000	99,000
Second year	114,000	104,000
Third year	124,000	114,000
Fourth year	139,000	124,000
Fifth year	144,000	139,000
After five years	2,872,000	3,016,000
	<u>3,497,000</u>	<u>3,596,000</u>



WELLS SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1987 AND 1986

Note 4 - Sewer Impact Fee

During 1986, the District implemented a sewer impact fee for all new commercial construction and residential development projects for which occupancy permits had not been issued prior to April 24, 1986. This impact fee was assessed on the basis of the design flow impact of the projects on the District's reserve capacity at a rate of \$4.19 per gallon. Amounts collected have been invested and will be applied against future capital outlay of the District. See Note 5 regarding legal action related to this matter.

Note 5 - Commitments and Contingencies

At December 31, 1987 there were claims and disputed items in connection with the construction project; the District has filed cross-claims against other parties on these matters. In the opinion of legal counsel any potential liability to the District should be recoverable from the other parties and there would be no significant effect on the financial position of the District.

In relation to the sewer impact fee referred to in Note 4, a legal action was in progress requesting a declaratory judgment on the validity of the impact rate charge. As of December 31, 1987 judgement had not yet been rendered.

Note 6 - Retirement Plan

The District has a non-contributory pension plan covering all full-time employees who meet specified age and service requirements. The plan is funded by insurance contracts. The cost to the District was \$8,712 in 1987 and \$8,481 in 1986.

Note 7 - FmHA Reserve

Pursuant to the FmHA bond issue of April, 1981, the District is required to set aside \$6,947 annually until a reserve of \$69,467 is established. Amounts set aside in this reserve fund are treated as an appropriation of retained earnings.

TOWN OF WELLS, MAINE

General Purpose Financial Statements

Year Ended December 31, 1987

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BERRY, DUNN, McNEIL & PARKER / Certified Public Accountants  
477 Congress Street / Portland, Maine 04101 / (207) 775-2387  
84 Harlow Street / Bangor, Maine 04401 / (207) 942-6702

## AUDITORS' REPORT

Members of the Board of Selectmen  
Town of Wells, Maine

We have examined the general purpose financial statements of the Town of Wells, Maine, as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The general purpose financial statements referred to above do not include financial statements of the general fixed asset group of accounts, which should be included to conform with generally accepted accounting principles.

Budgetary control over certain grants accounted for in the special revenue funds is maintained on the basis of the fiscal periods of the grants. Accordingly, a statement of revenues and expenditures - budget and actual for special revenue funds for the year ended December 31, 1987 is not presented as required by generally accepted accounting principles.

In our opinion, except for the effects of the matters referred to in the second and third paragraphs of this report, the general purpose financial statements referred to above present fairly the financial position of the Town of Wells, Maine, at December 31, 1987, and the results of its operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Town of Wells, Maine. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Berry, Dunn, McNeil & Parker*

Portland, Maine  
January 15, 1988

TOWN OF WELLS, MAINE

Combined Balance Sheet

All Fund Types and General Long-Term Debt  
Group of Accounts

December 31, 1987

ASSETS

	Governmental Funds		
	<u>General</u>	<u>Capital Projects</u>	<u>Special Revenue</u>
Cash	\$ 3,504	\$ 31,417	\$ 7,509
Savings and money market accounts	723,756	1,136,870	509,858
Investments (approximate market \$29,975)	770	-	-
Taxes receivable, less estimated uncollectible taxes of \$35,000	731,284	-	-
Tax liens receivable	96,002	-	-
Tax acquired property	6,075	-	-
Accounts receivable	11,764	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
	<u>\$1,573,155</u>	<u>\$1,168,287</u>	<u>\$517,367</u>

LIABILITIES AND FUND BALANCES

Liabilities			
Accounts payable	\$ 54,419	\$ -	\$ -
Town of Ogunquit	428	-	-
Deferred revenue			
Property taxes	774,850	-	-
General long-term debt payable (Note 3)		-	-
Fund balance			
Reserved for endowment	-	-	-
Unreserved			
Designated	-	1,150,132	517,367
Undesignated	743,458	18,155	-
	<u>\$1,573,155</u>	<u>\$1,168,287</u>	<u>\$517,367</u>

See notes to financial statements.

## Exhibit A

Trust Funds		General Long-Term Debt Group of Accounts	Totals (Memorandum Only) December 31,	
Bayley Fund	Wells National Estuarine Sanctuary (Note 5)		1987	1986
\$ -	\$19,630	\$ -	\$ 62,060	\$ 33,499
2,538	566	-	2,373,588	1,231,834
70	-	-	840	840
-	-	-	731,284	384,930
-	-	-	96,002	66,622
-	-	-	6,075	1,438
-	-	-	11,764	161
-	-	1,655,000	1,655,000	510,000
<u>\$2,608</u>	<u>\$20,196</u>	<u>\$1,655,000</u>	<u>\$4,936,613</u>	<u>\$2,229,324</u>
\$ -	\$ -	\$ -	\$ 54,419	\$ 60,618
-	-	-	428	428
-	-	-	774,850	403,142
-	-	1,655,000	1,655,000	510,000
2,608	-	-	2,608	2,494
-	20,196	-	1,687,695	436,107
-	-	-	761,613	816,535
<u>\$2,608</u>	<u>\$20,196</u>	<u>\$1,655,000</u>	<u>\$4,936,613</u>	<u>\$2,229,324</u>

TOWN OF WELLS, MAINE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Fund Types

Year Ended December 31, 1987

	Governmental Funds		
	General	Capital Project	Special Revenue
Revenues			
Property taxes	\$5,898,180	\$ -	\$ -
Excise taxes	671,066	-	-
Intergovernmental revenues	271,324	-	77,025
Licenses and permits	53,985	-	-
Fines	6,959	-	-
Charges for services	162,774	-	5,075
Interest income	115,833	18,155	24,040
Sale of Town-owned land and equipment	-	-	-
Cable TV	21,579	-	-
Laudholm trust	-	-	-
Miscellaneous	95,336	-	-
Total revenues	<u>7,297,036</u>	<u>18,155</u>	<u>106,140</u>
Expenditures			
Current			
General government	1,050,303	-	-
Public safety	1,020,056	-	-
Social services	189,357	-	-
Public works	690,301	-	-
Debt service	191,337	-	-
Boards and committees	25,041	-	-
Education	3,814,568	-	-
County tax	222,327	-	-
Wells Harbor	29,872	-	-
Sanctuary operating expenses	-	-	-
Capital outlay	-	67,359	160,608
Total expenditures	<u>7,233,162</u>	<u>67,359</u>	<u>160,608</u>
Excess of revenues over (under) expenditures (carried forward)	<u>63,874</u>	<u>(49,204)</u>	<u>(54,468)</u>

See notes to financial statements.



## Exhibit B

Trust Funds		Totals	
Bayley Fund	Wells	(Memorandum Only)	
	National	December 31,	
	Estuarine Sanctuary	1987	1986
\$ -	\$ -	\$5,898,180	\$5,053,398
-	-	671,066	586,199
-	73,736	422,085	1,334,610
-	-	53,985	53,093
-	-	6,959	3,891
-	1,388	169,237	167,047
134	1,438	159,600	118,189
-	-	-	3,017
-	-	21,579	19,026
-	77,556	77,556	124,870
-	1,463	96,799	44,681
<u>134</u>	<u>155,581</u>	<u>7,577,046</u>	<u>7,508,021</u>
-	-	1,050,303	811,273
-	-	1,020,056	894,135
-	-	189,357	165,215
-	-	690,301	591,184
-	-	191,337	184,557
20	-	25,061	18,342
-	-	3,814,568	3,246,383
-	-	222,327	161,419
-	-	29,872	26,517
-	70,747	70,747	80,879
-	73,370	301,337	1,233,956
<u>20</u>	<u>144,117</u>	<u>7,605,266</u>	<u>7,413,860</u>
<u>114</u>	<u>11,464</u>	<u>(28,220)</u>	<u>94,161</u>

TOWN OF WELLS, MAINE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Fund Types

Year Ended December 31, 1987

	Governmental Funds		
	General	Capital Project	Special Revenue
Excess of revenues over (under) expenditures (brought forward)	\$ 63,874	\$ (49,204)	\$ (54,468)
Other financing sources (uses)			
Proceeds of general obligation bonds	-	1,225,000	-
Operating transfers in	3,049	-	147,509
Operating transfers out	(140,000)	(7,509)	(3,049)
Total other financing sources (uses)	(136,951)	1,217,491	144,460
Excess of revenues and other sources over (under) expenditures and other uses	(73,077)	1,168,287	89,992
Fund balances, January 1, 1987	816,535	-	427,375
Fund balances, December 31, 1987	\$ 743,458	\$ 1,168,287	\$ 517,367

See notes to financial statements.

Exhibit B  
(Concluded)

Trust Funds		Totals	
	Wells	(Memorandum Only)	
Bayley	National	December 31,	
Fund	Estuarine	1987	1986
	Sanctuary		
\$ 114	\$ 11,464	\$ (28,220)	\$ 94,161
-	-	1,225,000	-
-	-	150,558	334,355
-	-	(150,558)	(334,355)
-	-	1,225,000	-
114	11,464	1,196,780	94,161
2,494	8,732	1,255,136	1,160,975
\$2,608	\$ 20,196	\$2,451,916	\$1,255,136

## TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<b>Revenues</b>			
Property taxes	\$6,142,455	\$5,898,180	\$(244,275)
State revenue sharing	227,283	231,527	4,244
State aid to education	40,634	39,797	(837)
Town clerk fees	30,000	38,083	8,083
Plumbing and building permits	30,000	53,985	23,985
Parking fees	60,000	82,647	22,647
Fines	3,000	6,959	3,959
Interest income	75,000	115,833	40,833
Wells Harbor	20,000	23,004	3,004
Excise taxes	400,000	671,066	271,066
Administrative receipts	5,000	5,970	970
Cable TV	15,000	21,579	6,579
Recycling fees	12,000	13,070	1,070
Miscellaneous	-	95,336	95,336
<b>Total revenues</b>	<u>7,060,372</u>	<u>7,297,036</u>	<u>236,664</u>
<b>Expenditures</b>			
<u>General government</u>			
Administration	362,552	345,179	17,373
Assessor	72,283	67,473	4,810
Town clerk	90,353	85,519	4,834
Code enforcement	115,086	82,991	32,095
Employee fringe benefits	277,971	274,728	3,243
Insurance	152,697	171,630	(18,933)
Town Hall maintenance	19,125	18,783	342
Surveys and appraisals	4,000	4,000	-
	<u>1,094,067</u>	<u>1,050,303</u>	<u>43,764</u>

See notes to financial statements.

TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1987

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavor- able)</u>
<u>Public Safety</u>			
Police	\$ 530,699	\$ 523,230	\$ 7,469
Wells Corner/High Pine	126,330	129,226	(2,896)
Wells Beach Hose Company	92,541	91,514	1,027
Wells Branch Hose Company	10,175	7,909	2,266
Hydrant rental	94,000	90,720	3,280
Street lighting	104,000	86,429	17,571
Life saving	54,851	54,456	395
Animal control	7,655	7,978	(323)
Survey of fire services	5,000	5,000	-
Clam conservation	4,950	5,165	(215)
Public safety building	16,145	14,328	1,817
Tree pruning	4,000	2,970	1,030
Ambulance training	2,000	1,131	869
	<u>1,052,346</u>	<u>1,020,056</u>	<u>32,290</u>
<u>Social Services</u>			
Library maintenance	60,520	58,058	2,462
Library books	14,000	14,053	(53)
Welfare	38,000	31,801	6,199
Recreation	40,210	37,915	2,295
Information Bureau	13,100	12,863	237
York County Community Action	4,172	4,172	-
Meals on wheels	2,750	2,723	27
Waban bus	950	950	-
Ocean View Cemetery	1,000	1,000	-
Senior citizens	800	800	-
Memorial Day	300	300	-
American Legion	200	200	-
Armed services	150	150	-
Waban projects	684	684	-
York County Home Care Service	931	931	-
York County Health Services	6,000	6,000	-
Laudholm Farm Trust	7,439	7,439	-
Public T.V.	600	600	-
Civil defense	1,500	1,498	2
Day One	100	100	-

See notes to financial statements.

## TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1987

	Budget	Actual	Variance Favorable (Unfavor- able)
<u>Social Services (Concluded)</u>			
Maine Development Foundation	\$ 200	\$ 200	\$ -
Hospice of York	300	300	-
Caring Unlimited	720	720	-
York County Counseling Services	1,000	1,000	-
Historical Society	3,000	3,000	-
Capital improvement	200	-	200
Wells Historical Preservation	1,900	1,900	-
	<u>200,726</u>	<u>189,357</u>	<u>11,369</u>
<u>Public Works</u>			
Rest rooms	10,820	8,285	2,535
Highway	488,351	460,162	28,189
Beach cleaning	6,190	8,551	(2,361)
Solid waste transfer and recycling facility	207,998	176,699	31,299
Seawall and bridge repairs	26,500	20,874	5,626
Parking lots	10,832	9,341	1,491
Landfill closeout	16,500	6,389	10,111
	<u>767,191</u>	<u>690,301</u>	<u>76,890</u>
<u>Debt Service</u>			
Municipal indebtedness	80,000	80,000	-
Interest on bonds and notes	122,802	111,337	11,465
	<u>202,802</u>	<u>191,337</u>	<u>11,465</u>
<u>Boards and Committees</u>			
Planning	8,250	9,821	(1,571)
Appeals	8,850	5,382	3,468
Personnel	525	500	25
Site review	5,700	6,883	(1,183)
Conservation	2,531	2,455	76
	<u>25,856</u>	<u>25,041</u>	<u>815</u>

See notes to financial statements.



TOWN OF WELLS, MAINE

Statement of General Fund Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 1987

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavor- able)
<u>Education</u>	<u>\$3,814,568</u>	<u>\$3,814,568</u>	<u>\$ -</u>
<u>County Tax</u>	<u>222,327</u>	<u>222,327</u>	<u>-</u>
<u>Wells Harbor</u>	<u>27,428</u>	<u>29,872</u>	<u>(2,444)</u>
Total expenditures	<u>7,407,311</u>	<u>7,233,162</u>	<u>174,149</u>
Excess of revenues over (under) expenditures	<u>(346,939)</u>	<u>63,874</u>	<u>410,813</u>
Other financing sources (uses)			
Operating transfers in	-	3,049	3,049
Operating transfers out	<u>(140,000)</u>	<u>(140,000)</u>	<u>-</u>
Total other financing sources	<u>(140,000)</u>	<u>(136,951)</u>	<u>3,049</u>
Excess of revenues over (under) expenditures and other sources	<u>(486,939)</u>	<u>(73,077)</u>	<u>413,862</u>
Fund balance, January 1, 1987	<u>816,535</u>	<u>816,535</u>	<u>-</u>
Fund balance, December 31, 1987	<u>\$ 329,596</u>	<u>\$ 743,458</u>	<u>\$ 413,862</u>

See notes to financial statements.

## TOWN OF WELLS, MAINE

### Notes to Financial Statements

December 31, 1987

#### 1. Summary of Significant Accounting Policies

A summary of significant accounting policies used in the preparation of the financial statements follows:

##### A. Fund Accounting

Financial activities are recorded in the individual funds or group of accounts described below, each of which is deemed to be a separate accounting entity.

##### Governmental Funds

The financial operations of each fund are accounted for in a separate set of self-balancing accounts which represent the fund's assets, liabilities, fund balance, revenues and expenditures or expenses.

##### General Fund

Transactions related to resources obtained and used for delivery of services traditionally provided by a municipal government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, highways and streets, public works, education and recreation.

##### Capital Project Fund

Transactions related to resources obtained and used for the acquisition, construction or improvement of major capital facilities are accounted for in the Capital Project Fund. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants.

##### Special Revenue Funds

Special Revenue Funds are used to account for Federal Revenue Sharing and funds appropriated from the General Fund restricted to expenditure for specified purposes.

##### Trust Funds

Transactions related to resources obtained and used by the Town in its capacity of trustee are accounted for in Trust Funds. Nonexpendable Trust Funds are those whose principal must be preserved intact and are most often used to account for the principal portion of endowments provided in the Town by private donors with the stipulation that their principal be preserved intact. Expendable Trust Funds are those whose principal and income may be expended in the course of their

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1987

1. Summary of Significant Accounting Policies (Continued)

Trust Funds (Concluded)

designated operations and are most often used to account for income amounts transferred to them from Nonexpendable Trust Funds. Expendable Trust Funds may also be used to account for endowments whose principal may be expended in the course of their designated operations.

B. Long-Term Liabilities

Long-term liabilities expected to be repaid from governmental funds are accounted for in the General Long-Term Debt Account Group. An account group is not a "fund." It is concerned only with the measurement of financial position and not with measurement of results of operations.

C. Basis of Accounting

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to meet expenditures. Taxpayer-assessed income and gross receipts are considered "measurable" when in the hands of the Town and are recognized as revenue at that time.

Deferred property tax revenue represents unpaid taxes and related liens collected sixty-one or more days after year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Materials and supplies are considered expended when purchased and inventory is not reflected in the financial statements.

D. Investments

Investments are stated at cost.

E. Municipal Pension Plan

All Town employees are covered by the Maine State Retirement System. Pension costs to the Town are actuarially determined by the state. Prior service costs are being amortized over fifteen years.

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1987

1. Summary of Significant Accounting Policies (Concluded)

F. Budgetary Accounting

General governmental revenues and expenditures are accounted for in the General Fund and are controlled by a budgetary accounting system in accordance with legal requirements.

2. Budgeting and Budgetary Control

The authority of the budget committee is limited to recommendations which are equal to or less than the requests of the departments and organizations associated with municipal and school district operation. The final authority for budget development lies with the respective governing bodies: the board of selectmen and the board of trustees.

At the annual Town meeting the citizens of Wells vote upon the appropriations recommended by the selectmen and budget committee. At the end of the year all appropriations lapse unless specifically continued by resolution of the selectmen.

Budgetary control over intergovernmental grants (other than federal revenue sharing which is included in the general fund for budgetary reporting purposes), which are accounted for in the Wells National Estuarine Sanctuary trust fund, is maintained on the basis of the fiscal period of the grant which does not correspond to the Town's fiscal period. Since such grant is legally budgeted on the basis of its fiscal period a budgetary comparison with the actual results of operations is not presented.

3. General Long-Term Debt Payable

A summary of outstanding bond and notes payable follows:

<u>Purpose</u>	<u>Issue Date</u>	<u>Rate</u>	<u>Annual Maturity Dates</u>	<u>Unpaid Balance</u>
Solid Waste Transfer/Recycling Facility	4/25/84	5.9-8.75%	\$60,000 October 25, 1988 and thereafter \$55,000 annually through October 25, 1994	\$ 390,000
Water Main Construction	7/16/79	7.25%	\$10,000 semiannually through July 16, 1989	40,000

TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1987

General Long-Term Debt Payable (Concluded)

<u>Purpose</u>	<u>Issue Date</u>	<u>Rate</u>	<u>Annual Maturity Dates</u>	<u>Unpaid Balance</u>
New municipal building, fire station and land-fill closeout	10/25/87	7.375 - 7.60%	\$120,000 annually October 25, 1988- 92 and thereafter \$125,000 annually October 25, 1993 through October 25, 1997	\$1,225,000  <u>\$1,655,000</u>

4. Pension Plan

All employees holding qualified positions as defined by the Town's retirement plan are eligible for participation in the Maine State Retirement System, a cost-sharing multiple employer public employee retirement system.

Contributions to the plan from the General Fund amounted to \$68,084 during 1987. There was no accrued prior service cost at June 30, 1987. Net assets available for benefits total \$1,719,758 and the actuarial present value of accumulated plan benefits are \$1,411,626.

The Maine State Retirement System is unable to furnish the disclosure information required under Governmental Accounting Standards Board Statement No. 5 Disclosure of Pension Information by Public Employee Retirement Systems and State and Local Government Employees. However, because of the number of employees covered by the plan and the adequacy of funding the omissions are not considered to be material.

5. Wells National Estuarine Sanctuary

The Wells National Estuarine Sanctuary was established under the Coastal Zone Management Act of 1972 as amended and was dedicated in 1986 to be a natural field laboratory for education and research about estuaries. In 1982 the townspeople authorized the selectmen to establish and enter into contracts to manage a national estuarine reserve at no cost to the Town. Sources of funds have been the National Oceanic and Atmospheric Administration, the state of Maine and privately raised funds by the Laudholm Trust.



TOWN OF WELLS, MAINE

Notes to Financial Statements

December 31, 1987

6. Property Tax Calendar

The tax levy date for the 1987 fiscal year was July 31, 1987. Taxes were due and payable on July 31, 1987, and interest was charged on unpaid balances for taxes paid September 15, 1987 and thereafter. The lien date for delinquent taxes for the 1986 fiscal year was July 2, 1987; foreclosure is eighteen months after the lien date or January 2, 1989.



TOWN OF WELLS, MAINE

Combining Statement of Revenues, Operating Transfers,  
Expenditures and Changes in Fund Balances  
Special Revenue Funds

Year Ended December 31, 1987

	DOT Block Grant	Equip- ment	Library	Fire Truck and Equip- ment	Harbor Con- struc- tion
Revenues					
State grants	\$ 77,025	\$ -	\$ -	\$ -	\$ -
Investment income	7,450	1,380	140	3,220	2,520
Rent	-	-	-	-	-
Fees	-	-	-	-	-
	<u>84,475</u>	<u>1,380</u>	<u>140</u>	<u>3,220</u>	<u>2,520</u>
Expenditures	<u>53,592</u>	<u>10,305</u>	<u>10,000</u>	<u>-</u>	<u>32,184</u>
Excess of revenues over (under) expenditures	<u>30,883</u>	<u>(8,925)</u>	<u>(9,860)</u>	<u>3,220</u>	<u>(29,664)</u>
Other financing sources (uses)					
Operating transfers in	-	35,000	-	35,000	-
Operating transfer out	-	-	-	-	-
Total other sources	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	30,883	26,075	(9,860)	38,220	(29,664)
Fund balances, January 1, 1987	<u>113,196</u>	<u>18,478</u>	<u>10,425</u>	<u>48,776</u>	<u>61,081</u>
Fund balances, December 31, 1987	<u>\$144,079</u>	<u>\$ 44,553</u>	<u>\$ 565</u>	<u>\$86,996</u>	<u>\$ 31,417</u>

<u>Sick Leave</u>	<u>Land Bank</u>	<u>Recrea- tion</u>	<u>Refurbish Fire Truck</u>	<u>Clam Conserva- tion</u>	<u>Town Maps</u>	<u>Coastal Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,070	280	310	280	390	40	100
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,070	280	310	280	390	40	100
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,070</u>	<u>280</u>	<u>310</u>	<u>280</u>	<u>390</u>	<u>40</u>	<u>100</u>
-	20,000	-	20,000	5,000	-	-
(3,049)	-	-	-	-	-	-
<u>(3,049)</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
(1,979)	20,280	310	20,280	5,390	40	100
18,995	-	5,465	-	3,125	625	1,695
<u>\$17,016</u>	<u>\$20,280</u>	<u>\$5,775</u>	<u>\$20,280</u>	<u>\$ 8,515</u>	<u>\$665</u>	<u>\$1,795</u>

## Schedule 1

New Town Hall Design	Police Building Renova- tions	Landfill Closeout	Sidewalks	Traffic Study	Totals (Memorandum Only) December 31,	
					1987	1986
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,025	\$ 160,759
410	2,420	420	1,450	2,160	24,040	30,004
-	-	-	-	-	-	4,432
-	-	-	-	5,075	5,075	13,505
410	2,420	420	1,450	7,235	106,140	208,700
4,739	-	40,595	7,193	2,000	160,608	219,928
(4,329)	2,420	(40,175)	(5,743)	5,235	(54,468)	(11,228)
-	-	7,509	25,000	-	147,509	229,863
-	-	-	-	-	(3,049)	(173,976)
-	-	7,509	25,000	-	144,460	55,887
(4,329)	2,420	(32,666)	19,257	5,235	89,992	44,659
10,570	43,108	32,666	21,370	37,800	427,375	382,716
\$ 6,241	\$45,528	\$ -	\$40,627	\$43,035	\$ 517,367	\$ 427,375

## TOWN OF WELLS, MAINE

Cash Receipts and Disbursements  
All Funds

Year Ended December 31, 1987

	Balance January 1, 1987	Receipts	Disbursements	Balance December 31, 1987
General Fund	\$ 826,802	\$ 9,137,664	\$9,237,206	\$ 727,260
Capital Project Fund	-	1,243,155	74,868	1,168,287
Special Revenue Funds	427,375	253,649	163,657	517,367
Bayley Trust Fund	2,424	134	20	2,538
Wells National Estuarine Sanctuary	8,732	155,581	144,117	20,196
	<u>\$1,265,333</u>	<u>\$10,790,183</u>	<u>\$9,619,868</u>	<u>\$2,435,648</u>

## TOWN OF WELLS, MAINE

## Cash Reconciliation - All Funds

Year Ended December 31, 1987

	General Fund	Special Revenue Funds	Bayley Trust Fund	Wells National Estuarine Sanctuary	Capital Project Fund
Balance per bank, December 31, 1987	\$ 2,260,752	\$517,367	\$2,538	\$ 44,605	\$1,183,922
Add deposits in transit	76,008	-	-	5,000	-
Deduct checks outstanding	(1,609,880)	-	-	(29,509)	(15,635)
Total cash on deposit	726,880	517,367	2,538	20,096	1,168,287
Cash on hand	380	-	-	100	-
Balance per books, December 31, 1987	<u>\$ 727,260</u>	<u>\$517,367</u>	<u>\$2,538</u>	<u>\$ 20,196</u>	<u>\$1,168,287</u>

TOWN OF WELLS, MAINE

Schedule 4

Property Valuation and Taxes Assessed

Year Ended December 31, 1987

Assessed valuation	
Real estate	\$441,111,400
Personal property	<u>23,759,400</u>
Total assessed valuation	464,870,800
 Tax rate per \$1,000	 <u>13.50</u>
Current tax commitment	6,275,756
Supplemental taxes	<u>26,723</u>
Total taxes assessed	<u>\$ 6,302,479</u>

TOWN OF WELLS, MAINE

Schedule 5

Analysis of Taxes Receivable

Year Ended December 31, 1987

Taxes receivable, January 1, 1987	\$ 413,930
Add/ taxes assessed 1987	<u>6,302,479</u>
	<u>6,716,409</u>
Deductions	
Collections	5,749,795
Transfer to tax liens	165,192
Tax abatements	<u>35,138</u>
	<u>5,950,125</u>
Taxes receivable, December 31, 1987	<u>\$ 766,284</u>











Town of Wells  
Annual Report  
for 1988



**Town of Wells  
Annual Report  
for 1988**

Photographs by  
James Littlefield  
of Littlefield's Photo  
P.O. Box 472  
North Berwick, Maine 03906

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TOWN REPORT

1988

- D E D I C A T I O N -

THE 1988 ANNUAL TOWN REPORT IS GRATEFULLY DEDICATED  
TO THE CIVIC AND PUBLIC SAFETY VOLUNTEERS WHO HAVE  
GIVEN UNSELFISHLY OF THEIR TIME AND ENERGY FOR A  
BETTER AND SAFER COMMUNITY. VOLUNTEERS MAKE FOR A  
MORE UNITED AND PERSONAL COMMUNITY IN WHICH TO LIVE.  
THE CITIZENS OF WELLS APPRECIATE THOSE WHO HAVE GIVEN  
OF THEMSELVES TO ASSIST THE TOWN.

THANK YOU.

## REPORT OF THE TOWN MANAGER

I am pleased to present my first viewpoint of the Town for the 1988 Town Report. In my capacity as Town Manager since December 5, 1988, I offer the following report.

1988 has been a year of both transition and change for the community. Continual growth serves as the catalyst for the changes to the town. The community, based on a 21% growth rate, is in transition from operating as a small town to evolving into a more centralized managed municipality. The November vote to consolidate the fire service under the municipal fire chief is a case in point.

The Town of Wells is posed for the 1990's as the community started in 1988 to revise their Comprehensive Plan. The plan will be undertaken to help eliminate unexpected spikes in the municipal tax rate by planning our capital projects and programs.

As the third Town Manager in 1988, I want to thank Fred Breslin and Interim Manager Norris Stilphen for their assistance to the community and especially to the Board of Selectmen and all town employees for managing through a very challenging year. The results of 1988 are a brand new Town Hall on Route 109 and a new Fire Station at Wells Corner. A Central Communication Center is planned but as yet not built in the Public Safety Complex. The Wells Police Department has expanded into the old town hall facility and has remodeled several offices.

1988 also saw the hiring of a new Transfer Station Manager, Manager of the Wells Reserve, Town Engineer and many new employees as others left the service of the community.

Finally, the hot summer of 1988 produced increased revenue for the community from its expanded parking facilities but also caused the Town to again realize that traffic congestion on the Route One corridor is its worst enemy for its largest industry, Tourism. Attempts are underway to work towards relieving this problem.

I look forward to being the Town Manager of Wells and working with its citizens over the years to come.

Respectfully submitted,

Jonathan L. Carter  
Town Manager



#### BOARD OF SELECTMEN

BACK ROW: Harry E. Margeson, Jr., Wayne Chase, Chairman

FRONT ROW: Thomas P. Oliver, Edward H. Mackel, Paul A. Littlefield

#### REPORT OF THE BOARD OF SELECTMEN

The Town of Wells had a very busy year in 1988. The Board of Selectmen has put in many hours and had to make many difficult decisions for our community. Although the Board doesn't always agree on issues, the majority has ruled and we have worked united from there on.

In the past year, we have moved into our new municipal building, police station and fire station. These new facilities should service our town for many years to come.

Our police, fire and ambulance services have gone through great changes in 1988. Many of these were needed due to our tremendous growth in the past ten years. I am sure we will find our emergency services much more co-ordinated and efficient with these changes.

The harbor dredging project is closer than ever. We are now awaiting the go ahead from the D.E.P. and feel very confident that we will be dredging in 1989 or 1990.

Jonathan Carter, our new Town Manager came on board this year and is working out very well. Jon is a real professional and has been a tremendous help to the Board since he started.

The Board would like to thank all town employees and each and every member of our boards and committees. The Town of Wells is very fortunate to have such dedicated people to assist its operation.

I would like to give a special thanks to my fellow Board members for all the tedious hours and hard work they have done in the past year.

Respectfully submitted,

Wayne R. Chase  
Chairman, Board of Selectmen

# POSITIONS BY APPOINTMENT

TOWN MANAGER	JONATHAN L. CARTER
TREASURER	HELEN R. ANDREWS DOROTHEA SEVIGNEY, DEP.
TAX COLLECTOR	HELEN R. ANDREWS FRANCES CLARK, DEP. PATRICIA GARVIN, DEP. DOROTHEA SEVIGNEY, DEP.
SELECTMEN'S CLERK AND OVERSEER OF THE POOR	JONATHAN L. CARTER
SELECTMEN'S RECORDING SECRETARY	FRANCES CLARK
ROAD COMMISSIONER	CASPER BRIDGES
MUNICIPAL AGENT (MOTOR VEHICLES)	PATRICIA GARVIN
CHIEF OF POLICE	WILLIAM H. ZACKULAR
HARBOR MASTER	ROLAND FALCONER
HEALTH OFFICER	DANIEL SOULE
CODE ENFORCEMENT OFFICER	DANIEL SOULE
PLUMBING INSPECTOR	DANIEL SOULE BARBARA GAGNON, ALTERNATE ROBERT HAMLYN, ALTERNATE
ANIMAL CONTROL OFFICER	VALMORE FREDETTE CECILE FREDETTE, DEPUTY
FIRE INSPECTOR	ALLAN PINKHAM
RECREATION DIRECTOR	CAROLYN VAIL
LIFE GUARD CAPTAIN	JOHN BERGERON
CLAM WARDEN	EDWARD JELLISON
LIBRARIAN	JULIE O'BRIEN
SCHOOL SUPERINTENDENT	ROBERT B. KAUTZ
FOREST FIRE WARDEN	JONATHAN L. CARTER

AUDITORS

RON L. BEAULIEU, C.P.A.

TOWN ATTORNEYS

VERRILL & DANA - PORTLAND  
BERNSTEIN, SHUR, SAWYER  
& NELSON - KENNEBUNK

FIRE CHIEF (INTERIM)

JONATHAN L. CARTER

DEPUTY FIRE CHIEFS:

WELLS CORNER HOSE CO.

WELLS BEACH HOSE CO.

WELLS BRANCH FIRE ASSOC.

WELLS HIGH PINE FIRE ASSOC.

ROBERT ROZEFF

ROY WELCH

RICHARD CLARK

ANDRE DESCHAMBAULT



## ELECTED OFFICIALS

### SELECTMEN

Wayne R. Chase, Chairman	(1989)
Thomas P. Oliver	(1991)
Paul L. Littlefield	(1991)
Edward H. Mackel	(1991)
Harry E. Margeson, Jr.	(1990)

### ASSESSORS

Robert L. Littlefield, CMA, Chairman	(1989)
Kathleen Chase, CMA	(1991)
Christine M. Pierce	(1990)

### TOWN CLERK

Marion B. Noble, CMC & LCCM	(1990)
Jessica N. Keyes, Deputy	
Gayle Weymouth, Ass't.	

### TRUSTEES - COMMUNITY SCHOOL DISTRICT

Patricia G. Maling	(1991)
Philip G. Clark, Protem	(1990)
Robert R. Ward	(1989)

### TRUSTEES - WELLS SANITARY DISTRICT

Philip G. Clark, Chairman	(1991)
Harold B. Bridges	(1991)
Frances A. Bridges	(1990)
Roger M. Batchelder	(1989)
Ronald W. Brown	(1989)
Dennis Thayer, Supt.	(1989)

### TRUSTEE - K.K. & WELLS WATER DISTRICT

Joseph R. Landry	(1989)
------------------	--------

### BOARD OF PERSONNEL & REVIEW

David L. Berg, Chairman	(1990)
Victor J. Neuwirth	(1989)
Robert Linscott	(1989)
Alain R. Jousse	(1990)
Phyllis Geletka	(1991)

DIRECTORS - WELLS PUBLIC LIBRARY

Leah Benway	(1991)
Karen Camlin	(1991)
George A. Watson	(1991)
Roger J. Sullivan	(1991)
Jean S. Berry (Res. 11-7-88)	(1991)
Alberta A. Morison	(1990)
Mary A. Cole	(1990)
William Ryan	(1990)
Alice Schleidorer	(1990)
Robert W. Morrison	(1990)
Marjorie F. Campbell	(1989)
Louise E. Hackett	(1989)
Eleanor L. Burnley	(1989)
Thomas S. Vose	(1989)
Patricia Chase	(1989)

TERMS: All elected positions are for three years, expiring  
in March at the time of the Annual Town Meeting.

APPOINTED POSITIONS

BOARD OF VOTER REGISTRATION

Jessica N. Keyes, Chairman	(1991)
Candace Chase, Republican	(1991)
Michele S. Noble, Democrat	(1991)

BUDGET COMMITTEE Term: 3 years - expire in March

Robert R. Ward, Chairman	(1990)
Joan Parker, Vice-Chairman	(1991)
Suzanne Rocci	(1990)
Ralph Petersen	(1991)
Walter Griffin	(1991)
Robert W. Murphy	(1989)
Gordon MacCaulay	(1989)
Donald O'Reilly	(1989)
Henry Metz	(1990)

BOARD OF APPEALS Term: 3 years - expire in November

James Wright	(1989)
John Farnsworth	(1990)
Grace Conrad	(1991)
James Kavanagh	(1990)
John Cole	(1991)
Associate Members	
Leroy Fournier	(1989)
Frank Thomas	(1991)

PLANNING BOARD Term: 5 years - expire in November

Mort Mather, Chairman	(1991)
Lester Stevens	(1992)
Martin Morse	(1991)
Ernest Brigham	(1989)
Howard Hall	(1990)
Alternates	
Richard Moody	(1989)
Ralph Bridges, Jr.	(1989)

SITE REVIEW BOARD Term: 5 years - expire in January

Allan Pinkham, Chairman	(1992)
Allan Schwarte	(1990)
David Tufts	(1990)
Charles Shippee	(1991)
Charles Hamlyn	(1991)
Robert Podoski	(1992)
Bruce Marshall	(1990)
Daniel Soule, CEO	

JOINT REGIONAL C.A.T.V. REGULATORY COMM. Term 2 years - expire  
in April

Raymond Squire	(1989)
Kenneth Creed	(1990)

TOWN CONSERVATION COMMISSION Term: 3 years - expire in March

V. Owen Grumbling, Chairman	(1991)
Robert Pirozok	(1991)
Nancy McReel	(1990)
Steven Waterhouse	(1990)
Thelma DeSantis	(1989)
Evelyn Fenderson	(1989)

CLAM CONSERVATION COMMISSION Term: 3 years - expire in March

Robert Pirozok, Chairman	(1990)
Ray Thyng	(1989)
Marshall Boston	(1989)
Charles Osborne	(1991)
Walter Shepard	(1991)

HISTORICAL PRESERVATION COMM. Term: 3 years - expire in March

Leah Benway	(1991)
Edward Mackel	(1991)
Annette Cohen-Hyman	(1990)
William Hobbs	(1990)
Eleanor Litchfield	(1989)

CAPITAL IMPROVEMENT COMMITTEE

Marc Rocci  
Dennis Hardy  
Russell Grethe  
George Finch  
William Ryan

RECREATION COMMISSION Term: 3 yrs. - expire in March

Frank Higgins, Jr.	(1991)
Pamela Higgins	(1989)
Dianne Hoyt	(1989)
Jo-Ann Bozik	(1989)
Raymond LaFramboise	(1991)
Judy Ryan	(1990)
Russell Fox	(1990)
Dennis Whall	(1990)
Donald Fields	(1991)

AQUIFER PROTECTION ADVISORY COMMITTEE

Steven Mello  
Frank Hamlyn  
Nancy McReel  
Martin Morse  
Karen Stathoplos

ELECTION WORKERS

(R) Elizabeth Parker - Deputy Warden	
(R) June Messier	(1990)
(R) Cynthia Davidson	(1990)
(R) Kathleen Chase	(1990)
(R) Janice Weiss	(1990)
(R) Martha Cryer	(1990)
(D) Linda Abel	(1990)
(D) Daniel Gaynor	(1990)
(D) Gayle Weymouth	(1990)
(D) Philip Clark	(1990)
(D) Kathleen DuLong	(1990)

## MAINE CONGRESSIONAL DELEGATION

### UNITED STATES SENATORS

William Cohen (Rep)	Term expires January 1991
S. H. 322 Hart Senate Off. Bldg.	District Off: Federal Bldg.
Washington, D.C. 20510	P. O. Box 1938
Tel: (202) 224-2523	Portland, ME 04104
George J. Mitchell (Dem)	Term expires January 1995
S. H. 176 Russell Sen. Off. Bldg.	Dist. Off: 231 Main Street
Washington, D.C. 20510	Biddeford, ME 04005
Tel: (202) 224-5344	Tel: (207) 282-4144

### REPRESENTATIVE TO CONGRESS

Joseph E. Brennan (Dem)	Term expires January 1991
1428 Longworth Bldg.	Dist. Off: 111 Commercial St.
Washington, D.C. 20515	Portland, ME 04104
Tel: (202) 225-6116	Tel: (207) 708-3382
	1-800-445-4092

## STATE LEGISLATIVE DELEGATION

### STATE SENATE

Stephen C. Estes (Dem)	Term expires December 1990
State House Station 3	Legal Add: Pepperell Road
Augusta, ME 04333	Kittery Point, ME 03905
Tel: 289-1505	Tel: 439-3479

Toll Free: 1-800-423-6900  
(Sessions only)

### HOUSE OF REPRESENTATIVES

#### DISTRICT 4

Wesley Farnum (Rep)	Term expires December 1990
House of Representatives	Legal Add: 42 Union Street
State House Station 2	So. Berwick, ME 03908
Augusta, ME 04333	Tel: 384-2670
Tel: 289-1400	

#### DISTRICT 6

Alberta M. Wentworth (Rep)	Term expires December 1990
House of Representatives	Legal Add: RR#1, Box 276
State House Station 2	Wells, Maine 04090
Augusta, ME 04333	Tel: 646-3295
Tel: 289-1400	

DISTRICT 7

Jack L. Libby (Rep)  
House of Representatives  
State House Station 2  
Augusta, ME 04333  
Tel: 289-1400

Term expires December 1990  
Legal Add: 119 Main Street  
P. O. Box 147  
Kennebunk, ME 04043  
Tel: 985-3620

Toll Free: 1-800-423-6900  
(Sessions only)



## TELEPHONE NUMBERS

### EMERGENCY:

WELLS POLICE	(Dispatch)	646-9354
	(Business)	646-9355
AMBULANCE		646-5521
FIRE	ALL DEPARTMENTS	646-5521
BUSINESS PHONE:	CORNER	646-7912
	BEACH	646-9091
	HIGH PINE	646-3314
	BRANCH	985-2022

### INFORMATION:

Administration (Town Manager)	646-5114
Automobile Registrations (Excise Tax)	646-5113
Registry of Motor Vehicles - Kennebunk	985-4890
Assessor's Office (Tax Assessments)	646-6081
Code Enforcement Officer	646-5188
Building & Plumbing Permits	646-5187
Chamber of Commerce	646-2451
Dogs (Animal Control Officer)	646-9355
(Licenses - Town Clerk)	646-2882
Fish & Game Licenses (Town Clerk)	646-2882
Game Wardens	1-800-482-0730
Health Officer	646-5188
Harbor Master	646-3236
Public Library	646-8181
Recreation Department (Route 9A)	646-5826
Road Commissioner (Town Garage)	646-3014
School (Superintendent)	646-8331
Sewer (Wells Sanitary District)	646-5906
Tax Collector	646-5113
Vital Statistics (Birth, Death, Marriages)	646-2882
Solid Waste Transfer Station (Rte. 9)	646-8647

### PUBLIC UTILITIES:

Central Maine Power Co. (York)	363-3330
K.K. & Wells Water District (Kennebunk)	985-3385
New England Cablevision (Kimball Lane)	646-4576
New England Telephone (Biddeford)	1-775-9811

### COUNTY:

Registry of Deeds (Alfred)	1-324-1576
County Commissioners	1-324-1571
Sheriff	1-800-492-0855
York County Health Assoc. (York)	363-7634

### BUSINESS HOURS:

Municipal Building      Mon. - Fri.      9:00 - 5:00

Solid Waste Transfer Station      8:00 AM - 4:00 PM  
(Closed all day Sunday and Monday)

## REGULAR MEETING SCHEDULES

SELECTMEN: Meet every other Tuesday at 7:00 PM

PLANNING BOARD: Meet second and fourth Monday at 7:00 PM

APPEALS BOARD: Meet Tuesday nights as needed at 7:00 PM

PERSONNEL BOARD: Meet third Monday at 7:00 PM (Public Safety  
Building)

TOWN CONSERVATION: Meet first Thursday at 3:00 PM

SITE REVIEW BOARD: Meet second and fourth Wednesday at 7:00 PM

All meetings are at the Municipal Building unless  
otherwise noted.

RECREATION COMMISSION: Meet second Wednesday at 7:00 PM at  
the Recreation Area on Route 9A

LIBRARY: Directors meet first Tuesday at 7:30 PM at  
the Library

Friends meet second Thursday at 7:00 PM at  
the Library

SANITARY DISTRICT TRUSTEES: Meet last Thursday of the month  
at the plant site, Gendron Drive  
at 7:30 PM

C.S.D. COMMITTEE TRUSTEES: Meet first Wednesday at 7:00 PM  
in the High School Library

All meetings are open to the public.

Your attendance is welcomed.

TOWN CLERK'S REPORT FOR YEAR 1988

Vital Statistics Recorded:

<u>Births</u>	<u>Deaths</u>	<u>Marriages</u>
73	51	97

Record of Receipts:

Licenses:	Sportsmen	\$31,063.75
	Dogs	3,245.50
	Clam	
	Business	4,786.00
	Recreational Vehicles	5,273.00
	Permits	1,948.00
	Marriage	685.00
	Certified Copies	3,336.30
	Miscellaneous	188.00
	Total	\$50,525.55

Record of Disbursements:

Treasurer of State	\$29,405.25
Animal Welfare Board	1,308.00
State R.V. Agent	4,611.00
Animal Control Account	1,226.50
Town Treasurer	13,972.80
Refund to Patron	2.00
Total	\$50,525.55

Respectfully submitted,

Marion B. Noble, CMC

## BOARD OF VOTER REGISTRATION

### 129. Change of Name or Address

When a voter's name is changed by marriage or other process of law or when he moves within a municipality, the following provisions apply.

1. Notice. The voter must give written notice to the registrar of his new and former names or address before the close of registrations prior to election day.

2. Correction of Name or Address. The registrar shall correct the voter's name or address on the voting list, and he may then vote under his new name or in his new district on election day.

A. In a municipality which has more than one voting district, if a voter has changed his address and votes absentee after the close of registration, he must send a written notice of his new address along with his absentee application notifying the board of registration of his new address. A certificate containing his name and new address shall be directed to the warden of his new voting place to be attached to the incoming voting list on election day.

3. Failure to Notify. If a voter fails to notify the registrar of his change of name or address before the close of registrations, he must appear before the registrar on election day and follow the procedure outlined in Section 661, if he wishes to vote, unless the registrar has already made the correction in following the procedure prescribed by Section 128.

4. Publication of Substance. The registrar shall publish the substance of this section along with the notice required by Section 125.

As of November 1988, the Town of Wells had the following number of registered voters:

DISTRICT	VOTERS	DEM.	REP.
4	389	66	119
6	4302	718	1179
7	558	89	158

Voter participation for 1988:

Annual Town Meeting - March 4th & 5th - 238 votes cast  
Special Town Meeting - Jan. 26 - 175 votes cast  
Special Town Meeting - June 14 - 474 votes cast  
Special Town Meeting - Aug. 16 - app. 12 votes cast  
General & Special Town Meeting - Nov. 8 - 4,034 votes cast

Respectfully submitted,

Jessica Keyes, Chairman

## NOTICE TO DOG OWNERS

According to the Laws of the State of Maine, each owner of a dog age six months or older, shall on/or before January 1st, annually, cause such dog to be licensed in the Municipal Clerk's office in the town where such dog is kept. Applicant must provide proof that such dog has been immunized against rabies. The Clerk shall accept only Maine Certificates.

A fee of \$6.50 shall be paid for each license issued on all dogs capable of producing young, male or female. Each dog shall be considered capable of producing young unless a certificate issued by a veterinarian stating that the dog has been made incapable of producing young. When such certification accompanies the application, the fee shall be \$3.00.

Kennel licenses are issued for a collection of dogs kept in a single location under one ownership for breeding, hunting, show, training, field trials and exhibition purposes. The dogs must be kept in a "proper enclosure" which must be inspected and certified by an officer in charge of animal control. Said certification must be presented to the Clerk prior to the issuance of a kennel license.

Licenses may be obtained through the mail. Simply send the required certificates along with a check made payable to TOWN OF WELLS and S.A.S.E. to the Town Clerk's Office.

The Town of Wells has an ANIMAL CONTROL ORDINANCE. It is unlawful for any owner to permit any dog to roam or run within the limits of the town. Dogs must be leashed or under voice control at all times on all public ways and private property. Any dog found running at large shall be impounded at the Animal Shelter on Finson Road. Owners may reclaim their dog by first licensing, if applicable, and by paying a fee of \$25.00 to the Town. Owner will also be responsible for any additional costs incurred by the dog at the Shelter.

### REPORT OF DOGS LICENSED FOR 1988:

176 Males	42 Females	318 Spayed Females
178 Neutered Males	7 Kennels	2 Police dogs
1 Guide dog		



BOARD OF ASSESSORS

1988

Tax Commitment

Municipal Budget	4,445,523.88
Unappropriated Surplus	200,000.00
Estimated Receipts	869,500.00
State Revenue Sharing	268,119.49
Other Revenue	18,122.30
	<u>3,089,782.09</u>

Breakdown of Tax Rate

Municipal	3,089,782.09
CSD (Schools)	4,298,204.87
County Tax	191,737.05
Overlay	98,796.01
	<u>7,678,520.02</u>

<u>Tax Commitment</u>	<u>Valuation</u>	<u>Rate</u>
\$7,678,520.02	\$485,982,280	\$15.80

Supplemental Taxes

\$19,699.29

Abateements

\$25,955.11

	<u>Town Valuation</u>	<u>Rate</u>
1986	416,494,360	11.15
1987	464,870,800	13.50
1988	485,982,280	15.80

## ASSESSORS

During 1988, the Board of Assessors have been preparing a town wide revaluation of all property (personal and real estate) which will be implemented in the 1989 tax year.

This is usually done by a private revaluation firm but the Board of Assessors are doing this on our own with the help of several additional people and a new computer program.

When the revaluation is completed, all taxpayers will be notified before the bills are mailed. At that time, the Board will be prepared to answer questions and correct any mistakes that may occur.

We encourage every taxpayer who has questions to do so before the bills are finalized.

Thank you for your cooperation.

Respectfully submitted,

Robert L. Littlefield  
Christine M. Pierce  
Kathleen D. Chase

## WELLS POLICE DEPARTMENT

This year 1988 will be a year not soon forgotten by the members of the Police Department. In June we began renovation of the old Town Hall and moved into these new quarters later in the summer. In November we very proudly displayed the new Wells Public Safety Headquarters during a week-end open house. Some of the work was done by off duty officers who used their skills as carpenters and painters. At the close of 1988, the renovations are nearly complete and we hope to move into the new Communications Center early in 1989. We will, in 1989, hold another open house during National Law Enforcement Week in May. I would like to invite all of the citizens of Wells to visit your Police Department during Law Enforcement Week.

Officers Roger Green and Jack Haubois graduated from the Maine Criminal Justice Academy Basic Police School in 1988. Officer Green was the recipient of the academy's Professionalism Award and Officer Haubois received the Firearms Proficiency Award. Officer Ruth Berg completed the D.A.R.E. (Drug Abuse and Resistance Education) in October and she will be presenting this internationally known program in the Wells/Ogunquit School System in 1989.

Several drug arrests were made in Wells during 1988 resulting in the seizure of over 100 grams of cocaine, marijuana, firearms and over \$1,000 in cash. The police department received \$10,300.00 from the Federal Government as our share of seized assets from the activities of the York County Cocaine Task Force. Drug investigations are expensive and require many man hours and departmental resources. The Wells Police Department will continue to work with other Local, State and Federal authorities in our fight against drug abuse.

In 1988 several of our officers formed the Wells Police Department Color Guard and have represented the Town in parades and ceremonies. These officers spent their own money on equipment and uniforms and used their own time to train. I would like to thank these officers for their dedication and esprit de corps.

The Police Department handled a total of 6,858 calls for service in 1988 and a condensed summary of those complaints are listed below:

Thefts	343	Burglaries	91
Assaults	66	Motor Vehicle Thefts	11
Domestic Complaints	103	Civil Disturbances	372
Criminal Mischief	353	Motor Vehicle Accidents	437

Our rapid growth and huge influx of tourists continues to tax all of the Police Departments resources. I believe that it is important to develop long term plans and strategies to deal with future law enforcement problems. It is more effective and less expensive to prepare for the future instead of reacting to its dilemmas.

In closing, I would like to thank the Department Heads, the Board of Selectmen and the Town Manager for their support and professional leadership during 1988.

Respectfully submitted,

William H. Zackular  
Chief of Police

## REPORT OF THE HIGHWAY DEPARTMENT

1988 was a very busy year. Many jobs were accomplished which were neither budgeted for nor planned. First comes spring clean up time and storm damage repairs left from the winter.

Excavating and grading at the new town office site took a considerable amount of time in equipment and man hours. Excavating and grading at the new parking lots at the Harbor Lower Landing Road was also time consuming. We also spent a considerable amount of time fencing and grading the parking lot/playground off Mile Road.

The drainage project that we completed on Atlantic Avenue is working very effectively and taking care of a serious drainage problem.

This seemed to be the year for replacing culverts. We replaced underground culvert pipes in most roads that were scheduled for paving as well as driveway culverts. Our paving program is progressing quite smoothly although construction activity and heavy over-the-road trucking has done a lot of damage to our roads.

Tree pruning and the removal of diseased trees account for a number of departmental man hours as we attempted to rectify a dangerous situation by removing dead tree limbs overhanging our public roads.

We replaced our underground storage tanks with two new five-thousand gallon gas and diesel tanks and two new fuel pumps to keep in line with state rules and regulations governing these hazardous situations.

In the near future, we along with other municipalities, will be mandated by the State Legislature to construct a storage building for our winter salt and sand mix. Built at state specifications and size, the State will pay for half the construction cost.

I would like to express my appreciation to the members of the Highway Department for the many completed projects and long cold hours they put in in an effort to insure the safety of our citizens, and to the Town Officials for all their support. A very special thank you goes to the office staff whose extra work helps keep our wheels turning. Your efforts are very much appreciated. Thank you all.

Respectfully submitted,

Casper A. Bridges  
Board Commissioner

## REPORT OF THE WELLS PUBLIC LIBRARY

Various library staff members attended a one day Public Relations Conference at the South Portland Library; the annual meeting of the Maine Library District on automation at the Shawmut Inn; a half day "Reference Books for Small Libraries; panel at the Sanford Library; an afternoon "Circulation Plus" workshop at Rice Library; as well as courtesy visits to the York High School Library and York Public Library.

These meetings update library skills and provide an exchange for new ideas and serve as a forum for library cooperation within York County.

In addition, brief trips were made by members of the Building Committee to Exeter, Sanford, Springvale, Kennebunk, Kennebunkport and Dyer Libraries for ideas on libraries and their design and an opportunity to analyze the buildings of architects competing for work on the Wells Library addition.

The Library Director met monthly through 1988 with the school librarians to develop a scope and sequence for library training from kindergarten to twelfth grade. The focus was on developing library skills, a tool which gives young people the ability to use libraries to increase knowledge and enjoy books throughout life.

The Wells Public Library is probably the only library in Maine, and possibly the world, to house its own petroglyph. Reginald Chase's grandfather, Captain Austin S. Guest, found this boulder at Wells Beach in 1953. We are honored that Mr. Chase decided to present this American Indian petroglyph to the library for permanent display in the town where it originated. It occupies a place of honor and attracts much interest among scholars, Wells residents and tourists.

Mrs. Barbara Bush sent her regrets at not being able to attend our Tenth Anniversary Celebration and said in her letter "...libraries have a very special place in my heart and it has been my pleasure to encourage public use, appreciation and support for libraries and to be a 'cheerleader' for both literacy and libraries".

Governor John McKernan's letter said that the Wells Public Library "has provided countless hours of enjoyment, discovery and companionship for all of you".



Senators Cohen and Mitchell autographed their book, "Men of Zeal", for the library. The poster by first prize winner, Hillary Dickerson, was matted and framed and will be permanently displayed in the Children's Room of the proposed library addition.

Friends of the Library contributed greatly to an outstandingly successful year at the Wells Public Library. They sponsored the large book and bakes sales, a three day Craft Fair, a Fashion Show from the 1800's summer instructors for the children to learn about Maine Indians, guest lecturers Tim Dietz on "Whales" and Hannah Ruth talking about "Petroglyphs" of Maine and finishing up the year with an enthusiastic book discussion group co-sponsored by the National Endowment for the Humanities and the Maine State Library.

"Let's Talk About it in Maine" was the overall theme and the specific topic Wells Library selected was "Entering Nature". From 30 to 35 adults met over coffee on alternate Wednesday evenings with Bowdoin College faculty members to discuss five books on nature over a span of ten weeks. Discussion leaders, Ann Mecham, Tjaake Heidema, Diane Abbott and Wilhemina Pilger, assisted in the groups and encouraged a mind-expanding journey into the works of five famous authors. This is what libraries are all about and there will be more of these programs in 1989.

Short-term goals are to start a trial video tape circulation service. Estimated start-up date is March 1989. Tapes will be loaned to us for a six week period by Maine State Library and will encompass a variety of subjects including Nova, Living Planet, Faerie Tale Theatre, gardening, home-improvement, travel, etc. If these prove successful, we will consider a start-up collection with purchases from the audio visual budget allocation.

Respectfully submitted,

Louise E. Hackett, President  
Board of Trustees

Julie M. O'Brien  
Library Director

## REPORT OF WELLS BEACH HOSE COMPANY

Because of the vote at the Town meeting, which is a vote that we think will destroy the volunteer fire departments in the Town of Wells, we would like to tell the people of Wells some of the accomplishments and history in our 78 years of existence. I will do this by telling of some of our firsts.

Citizens of Wells, Maine first met at the residence of Lester L. Kimball near the junction of Webhannet Drive and Eldridge Road to organize a hose company and fire association. The object of this association was to maintain a hose company and to provide effective means for fighting fires.

- 1st Oldest organized fire department in town, formed in 1910
- 1st Subscribed funds to buy hose and build a hose reel. George W. Moody built their first hose reel in 1910
- 1st Secured land from Oscar J. Hubbard and John M. Davis and built their first fire station in 1913
- 1st Method of communications by a bell in 1923
- 1st Pumper in the Town of Wells in 1928
- 1st Three bay fire station in Town in 1942
- 1st Fire alarm boxes in the Town in 1947
- 1st Whistle in the Town capable of blowing numbers in 1947
- 1st Two way radio system in the Town of Wells in 1948
- 1st Federal rotary revolving light in State of Maine in 1949
- 1st Ambulance service in the Town of Wells in 1955
- 1st Paid men in the Town of Wells in 1955
- 1st To sponsor a river carnival on Webhannet River next to the Mile Road in 1960
- 1st 10-10 home receivers bought for firemen in 1964
- 1st Class A Pumper bought in Town in 1972
- 1st 4" hose purchased in Town in 1973
- 1st Deluge gun in Town of Wells in 1974
- 1st Emergency Medical Technicians in the Town of Wells in 1975
- 1st Ambulance subscription drive in 1976
- 1st 2500 gallon pumper/tanker in Wells in 1982
- 1st Jaws of Life for extrication in Wells in 1983
- 1st Computer system in the fire service in 1984
- 1st Copying machine in the fire service in Wells in 1984
- 1st To buy third ambulance for better coverage in 1986

As you can see we have been #1 in lots of areas. We are proud of our record and think we will be going out, still #1.

Respectfully submitted,

Reginald Chase, Chief  
Peter Moody, Assistant Chief

## REPORT OF THE WELLS BRANCH FIRE ASSOCIATION

1988

During 1988 the Wells Branch Fire Association responded to 47 emergency calls (24 within our district) as well as 8 non-emergency requests for our services. The emergency responses were as follows:

Chimney fire	-	2
Car accidents	-	7
Care fires	-	1
Medical rescues	-	8
Woods fires	-	4
Grass fires	-	2
Standby	-	11
Structure fires	-	4
Station coverage	-	2
False alarms	-	2
Illegal burns	-	2
Miscellaneous	-	2

In addition to these obvious activities of our firemen, association members attended 15 meetings, 24 work sessions, 5 training sessions and put on our annual harvest supper. Several of our members also attended Sanford Fire Attack School and a local Firefighter One Class.

We would be remiss in not acknowledging the passing of our first chief, Mr. Waldo Chick, in late December. Although physically unable to participate in the association over the last few years, his spirit and support was always appreciated.

Our association faces great challenges in the next few months as we try to implement a one chief system in town as the voters requested. Although we strongly opposed the concept we are actively working to make it a success. In this endeavor, we ask again for the continued support of the people of Wells Branch, the Town of Wells, and our auxiliary members.

Respectfully submitted,

Richard C. Clark, Chief  
Wells Branch Fire Association

WELLS FIRE DEPARTMENT  
WELLS CORNER/HIGHPINE DISTRICTS

When the history books on Wells are written, 1988 will be the year of the Wells Fire Department. Records will show that we, with the support of the people of Wells, had the foresight to plan for the future of the fire service. By sacrificing their individuality, the members of the Wells Corner Hose Company and the Highpine Fire Association gave of themselves for the community they serve.

The year, more political oriented than fire, was marked by an increase in responses but a decrease in severity. Two fires required rescues to be accomplished, one was a small baby rescued by a neighbor, the other the rescue of a woman from a burning building by Roger Green. Most of the other incidents were small in comparison. Two other members of our department, Bill Kelby, revival of a choking victim in Ogunquit, and James Wheeler, successful C.P.R. on a victim in N.Berwick, are to be commended for their actions above and beyond the call of duty.

The year also brings an end to my command of the department. I am thankful for the support of the town and my people as we completed our five year plan for the department. Some of our accomplishments over the five years include:

Reorganization of Highpine in 1983 with manpower, apparatus, equipment, and first responders. Establishment of a central police/fire communications system with 24 hour/7 day coverage. Merger, in 1986, of the Wells Corner/Highpine Districts. Thirty members trained to state level firefighter I. A new station and engine at Wells Corner as well as the procurement of heavy duty vehicle extrication equipment, breathing apparatus, turnout gear and medical equipment. The fire department survey and ultimately the single fire chief administration.

The Wells Fire Department is prepared to go forward and meet its commitments to the residents of Wells. You granted us "Public Trust" on November 8, and we will fulfill our obligations.

"Effective, Efficient and Economical Fire Protection."

Respectfully submitted,

George Finch,  
Fire Chief

## WELLS INFORMATION BUREAU

The Information Office made a major name in 1988. With the office now located on the east side of Route 1, visitors and inquiries increased 75%. Visitors totalled 13,351. The office on the Eldredge Road was open part-time January 1st, - April 30th, and full time thereafter on Route 1.

As always, I have to give alot of credit to Louise Carberry who spent her tenth summer and Mary Ellen Podaski returned for her third summer. Needless to say, with the record amount of visitors and telephone calls, we kept very busy. Thanks to Mary Ellen and Louise for another job well done and thanks to the personnel at the Town Hall.

The Wells Chamber of Commerce does many community events during the year such as: Fireworks, Halloween Party, Christmas Parade and Scholarships. The Triphone is another resource provided by the Chamber to help the tourists when vacationing in Wells.

The Wells Chamber of Commerce also published and distributed over 55,000 1988 Wells Guides to tourists and residents.

Without the continued support of the taxpayers of Wells, this service to the residents and tourists would not be available.

Respectfully submitted,

Kathleen A. Wright  
Information Bureau



## SOLID WASTE TRANSFER STATION AND RECYCLING FACILITY

Here at the Transfer Station, we recycle our newspaper, cardboard and aluminum cans along with our green, brown and white glass. We are happy to say that the residents of Wells have put a big effort into the recycling program.

Wells also has a clean wood and brush pile which can be burned once a week as long as no hazardous waste is put in it as we are under strict rules and regulations by the State of Maine. We also have a metal pile where all white goods and other clean metal can be put. There is over 100 tons of metal in this pile. As residents know, we started charging for all white goods. All metals with a capacitor in them are \$15 each i.e. washer, refrigerators and dishwashers. All items without these capacitors are still \$5 each.

We also have demo boxes where the residents can put hazardous waste and other items which cannot be burned or taken to MERC. These items are weighed and the cost is 6¢ a pound to dispose of.

Since we have been hauling to MERC this year, we have taken around 6,000 tons. However, we do expect an increase in the trash for the following year.

At the Transfer Station, we have a new Jordan-Milton Catepillar which enables the men to keep the floor cleaned up faster for more prompt service to our haulers. We also have a new Tri-Axle Trailer which we will be using to haul our metal and other debris at the Transfer Station. We feel that both of these machines will make a big difference in the up-coming year.

We realize that there are alot of new rules and regulations at the Transfer Station and we hope that these rules will make things easier for the residents of Wells.

We would like to thank all the employees at the Transfer Station for all their hard work along with the residents of Wells for their cooperation in the recycling program. We hope to see more people joining us in this program in 1989.

Respectfully submitted,

Edgar Moore, Manager  
Transfer and Recycling Facility



## BOARD OF PERSONNEL AND REVIEW

Our best accomplishment in 1988 was the formation and adoption of a new wage scale for non-union employees. This plan was long overdue and will treat our employees fairly. Since the implementation of this plan, the turnover rate has decreased. We thank the Selectmen and the voters for their support.

The Personnel Code was updated and adopted at Town Meeting. The changes involved will allow the Town of Wells to be more competitive to attract new employees.

There were no formal grievances during calendar year 1988; however, two outstanding grievances from 1987 were settled through court action. The decision of the Board of Personnel and Review was upheld.

We welcome the new Town Manager Jonathan Carter to Wells and look forward to working with him in the future.

Respectfully submitted,

David Berg  
Chairman

## REPORT OF THE CODE ENFORCEMENT OFFICER

Cynthia Rounds was hired in October as a replacement secretary in the office. Her skills and experience make her presence in the office a most welcomed addition. With the help of our new computer capabilities which we await in 1989 Cindy can begin getting the Code Enforcement Office records in order.

The building and development activity has continued during 1988. Although the total number of permits processed was down slightly, the pace continues.

Building permits were written for 163 new dwelling units in 1988, 110 stick-built, 48 mobile homes and 5 duplexes. The total estimated value of all new dwelling units permitted was \$10,650,200. There were six new commercial projects with the estimated value of \$2,058,500. Total building permits written in 1988 were 559 with applicants estimated value of \$16,115,670. In addition to the building permits, 273 plumbing permits were written. Revenues from permit fees for 1988 amounted to \$40,989.80. An additional \$12,885.00 was assessed developers for new required parking spaces.

Although the office is generally filled with applicants for permits or people preparing material to present to reviewing boards, we would urge any citizen who may have a question or concern about your land use regulations to call Assistant Barbara Gagnon or the Code Enforcement Officer to discuss your concerns. Your input is an important factor in implementating the Town's regulations. 1989 will see implementation of many new elements in land use enforcement which has been mandated by new State legislature.

For all of us in the Code Enforcement Office, I would like to thank those citizens who have helped make our work a little easier, and a special thank you to the Town Manager and the Board of Selectmen for their support.

Respectfully submitted,

Daniel W. Soule  
Code Enforcement Officer

## ENGINEERING DEPARTMENT

During 1988, the new Wells Municipal Building was completed with the assistance of the Wells Board of Selectmen, Town Manager, Town Employees, Taxpayers, and the majority of sub-contractors. We had to overcome a few problems upon occupancy and are still in the process of balancing heating and air conditioning systems, obtaining lawn care and landscaping bids. Our new entrance sign will be installed in January. We will need an emergency generating system in the future to protect our heating and water systems during power outages and for emergency lights for egress.

At the request of the Board of Selectmen, we made weekly inspections of the Fire Station construction after rough framing and masonry work was completed and reported our findings at their bi-weekly meetings.

We continued to assist the Code Enforcement Officers and regulatory boards with project inspections, site drainage work and analyses of structural and utility designs. The Town of Wells needs to establish minimum building standards to protect home builders and new home buyers. The State of Maine has promulgated new insulation standards but, as yet, has not come forward with an inspection program. We assisted the Code Enforcement Officer and regulatory boards in reviewing twelve hydrology and/or drainage projects for commercial development during 1988 and documented 103 hours. The Selectmen voted at mid-year to charge developers for this service.

We worked with the Wells Highway Department surveying and designing surface drainage for Atlantic Avenue. We are currently in the process of designing a drainage system for a problem at the intersection of Route 9 and Skinners Mills Road which is dependent on obtaining drainage easements.

We recently assisted our solid waste recycling personnel with an upgrading of site drawing and D.E.P. form documentation for a steel storage building to be erected in early 1989.

We are looking forward to assisting Town Departments with their new projects in 1989 and beyond. We want to thank our past and present Town Managers, the Board of Selectmen, Town employees and the taxpayers for their assistance and comments in helping to make Wells a better community for working, resting and recreation.

Respectfully submitted,

Robert Brown  
Town Engineer

## WELLS PARKS AND RECREATION

As I reflect on the year of 1988, the words that come to mind are "Busy", "Caring", "Productive" and "Exciting" to name a few. A key to all our action is to be committed to increasing programs and to provide leisure time activities for all ages.

The Town appropriations support the operation, maintenance and energy cost involved with the operation of the Parks and Recreation Department. The Department operates and maintains the office and parks on Route 9A, the park on Mile Road and the office at the Town Hall. A portion of the summer programs are also supported through the town appropriations. A portion of the summer programs, fall, winter and spring activities are self-supporting by the fees paid by individual participants.

The Recreation offers a variety of programs and events to the community - these are:

### ADULT AND SENIOR PROGRAMS

### TEEN PROGRAMS

### PRE-SCHOOL PROGRAMS

### YOUTH PROGRAMS

### SUMMER PROGRAMS

### SPECIAL EVENTS

The Recreation Committee's biggest concern, and that which took much time is the Multi-Purpose Field plans and the design of it. Many hours were spent with John Pitcher, the State Recreation Commissioner, who helped with the field design to make it affordable for the Town of Wells Community. Currently, we have had to stop our efforts in order for the State to give us an OK to fill a small area of wetlands. The town will be providing fill, which will keep the expenses down. Hopefully, we will be able to start this filling process soon, and the Town of Wells will be able to see a beautiful Park. The second phase does need more money appropriated in order to provide loam and seed. It is hoped that the townspeople will see this project through.

The Commissioners are also actively working with the Wells/Ogunquit Committee of Service Organizations to gather and plan as a total effort to have a Community Building. We are very excited about this effort, with the Communities help, we can make the Community Building a reality.

Many hours were put into the training of coaches for the Youth Sports. This helps us in maintaining our goal of no longer just taking anybody without any experience or information and letting them coach our young people. The safety of our kids is a very big concern.

None of this could be done without the commitment, energy and expertise of the Recreation Committee, volunteers, and coaches. We should be proud of the job they are doing for the Town of Wells.

Finally, I would like to acknowledge the outstanding support that the citizens of Wells are giving their Recreation Department.

It is my privilege and pleasure to serve as your Recreation Director. Thank you for the opportunity.

Respectfully submitted,

Carolyn J. Vail  
Director



## REPORT OF THE WELLS CLAM CONSERVATION COMMISSION

1988 started out as a disappointing year due to the closing of all flats because of pollution. If this committee is to function properly, something will have to be done to right this situation.

The commission did carry on inspite of the above and trapped 85,739 green crabs. This was an increase of about 3,000 over 1987. The larger number probably reflects the fact that more traps were employed rather than an increase of crabs in the area.

Approximately 380,000 seeds were grown in our nursery on the dock. The new pump we purchased was responsible for twice the growth rate over past years. The seeds were divided in half and planted in Doctor's Creek and First Flats. Nets were placed over them so that the crabs could not feed on them. We plan to continue the trapping and the growing of seed in 1989 under our present methods.

The Budget Committee asked us not to request the yearly \$3,000 for our building. We still hope that in the not too distant future that the laboratory will become a reality. This will allow us to more than double our capacity and introduce the school system to a marine biology program.

Respectfully submitted,

Robert Pirozok, Chairman  
Marshall Boston, Secretary  
Charles Osborne  
Walter Sheppard  
Ray Thyng



## CONSERVATION COMMISSION

During 1988 the Conservation Commission continued creating an evaluation form for rating environmentally valuable lands; reviewed the impacts of several projects for the Site Review Board; lobbied the State to purchase land from willing sellers in York County; and participated in the recruiting of the Town's Comprehensive Plan. The Commission initiated a series of meetings aimed at protecting the source of the town's public water supply, the Branch Brook Aquifer. Our efforts have resulted in formation of the Branch Brook Aquifer Committee which will report a plan for protection to the Town during the coming year.

In 1989 we will complete our inventory of town lands especially valuable for wildlife habitat and for low-intensive outdoor recreation i.e. fishing, hunting, snowshoeing, biking, hiking and skiing.

The Conservation Commission welcomes suggestions from any citizen on ways to protect or enhance the natural resources of this beautiful town. If you have an interest, please call the Town Manager's Office or any of the Commissioners.

Respectfully submitted,

V. Owen Grumbling, Chair  
Nancy McReel, Secretary  
Robert Pirozok

## KENNEBUNK, KENNEBUNKPORT AND WELLS WATER DISTRICT

### ANNUAL TRUSTEES REPORT 1988

The Kennebunk, Kennebunkport and Wells Water District was established in 1921 by an act of the Maine State Legislature. The District serves an area which includes the Towns of Kennebunk, Kennebunkport, Wells, Ogunquit, small portions of Arundel, Biddeford (Biddeford Pool), and York, and is directed by a four-member Board of Trustees, each elected from the Towns of Kennebunk, Kennebunkport, Ogunquit and Wells.

Despite a downturn in real estate sales, the trend of new housing and commercial building construction continued at a high rate during 1988. Customer growth added to an unusually hot and dry summer season caused new water consumption records to be set. On July 9th, District customers used a record 5.03 million gallons of water, a 9.6% increase over the previous 4.59 million gallon peak recorded in 1987.

Major improvements to the distribution and transmission system accomplished in 1988 by Water District construction crews included the installation of approximately 7000 feet of pipe. Most of these improvements were installed to meet the needs of growth and were partially financed out of system development charge funds.

In Kennebunk, existing 8" and 6" mains in Cat Mousam Road and Main Street, West Kennebunk were upgraded to 16" and 12" mains respectively. Coupled with the West Kennebunk booster station renovation work accomplished in late 1987, fire protection in the West Kennebunk Village area has been substantially improved. Other projects of significant importance included replacement of old mains on Ontio Hill in Ogunquit and the Wildes District in Kennebunkport. Both of these projects were included in the District's long-range comprehensive plan.

The Trustees have approved the purchase and installation of an automated meter reading system that will allow the transfer of water meter readings from a hand-held portable field data-collection device to the District's computer. This system will not only save on computer operator input time but will reduce the chance for errors. In addition, to increase meter reading efficiency, the meter reading routes will be completely resequenced.

In 1988, the District retained a consultant engineering firm, Cam, Dresser & McKee of Boston, to conduct a study to determine what effect conservation measures would have in producing cost effective ways of reducing water demand. These studies were performed in compliance with a stipulation

agreement with the Public Utilities Commission as a condition of the approval of the District's system development charge. In general the studies concluded that pricing water to encourage conservation (rate structure modifications) and direct installation (paid for by the District) of conservation equipment would not prove to be an effective way of reducing growth related costs by deferring capital improvement. However, it was recommended that the District continue to conduct its conservation device mailout program. Although customer response to this program has been somewhat limited, the District has plans to continue offering water saving devices.

Earlier this year, the District's Trustees voted to support the Nature Conservancy's application to the "Land for Maine's Future" board for the purchase of approximately 1450 acres of land located adjacent to Branch Brook, the District's primary water supply. This land is almost entirely within the aquifer watershed of Branch Brook and a significantly vulnerable area for development. In early December, the State board approved this project for purchase.

The District has continued to make treatment plant improvements aimed at refining water quality. The installation of new liquid bulk storage facilities used in the treatment process along with new liquid metering pumps will increase accuracy and save costs.

The District has been able to balance its extensive Capital Improvement Program with income and therefore minimize the need for rate increases. A rate increase has not been imposed since 1983 and no increase is expected in the near future.

The Trustees appreciate the continuing support and cooperation of its customers, State and Municipal officials, plumbers and employees of the District.

Respectfully submitted,

Joseph F. Landry, President  
James E. Burrows  
Elliot R. Levine  
Bradford S. Sterl

## REGIONAL CABLE TV REGULATORY COMMISSION

The commission has continued to meet every other month throughout the year. Meetings are held at the Dunaway Center in Ogunquit on the 2nd Thursday at 5:30 PM. The Commission has enjoyed the continued support of the member towns, and commissioner attendance has been very high.

There were a number of channel additions and a realignment of the channel placement on the dial this past year. Early spring saw the addition of C-Span II on channel #27. During the summer the Cable Value Network was added on channel #16 to the other home shopping channels. The last addition was this past December with the addition of TNT on channel #29. With the three new channels on the air, channel #9, WMUR from Manchester, N.H. was dropped from the line-up and the French channel was moved to number 17 on the dial.

The past year had 2744 subscribers of either Basic or Budget service (this does not include seasonal accounts) in the Town of Wells. Along with new additional service in the other towns, we have 7700 feet of new cable in Webhannet Woods, Butternut Trail and Emerson Drive. There were also some other smaller projects completed.

The Security Deposit that had been collected on the converter boxes for the past five years was returned to the subscribers this past fall. This showed up as a credit on the December bills.

### COMMISSION MEMBERS

Raymond Squire, Chair - Wells  
Ken Creed - Wells  
Bradford Goodale - York  
Marilyn Barnett - York

Jerry Ballantine - North Berwick  
Charles Gasper - North Berwick  
Jim Shaw - Ogunquit  
Ray Norris - Ogunquit

## WELLS SANITARY DISTRICT

It is with pleasure that the Trustees of the Wells Sanitary District present their annual report to the District's customers and the taxpayers of Wells.

The Board believes that the most significant accomplishment at the District during 1988 is the District's continuing ability to maintain its present system of sewer user rates without a rate increase since 1983. As an example of cost saving measures implemented, the District installed a new radio alarm system directly linking the treatment plant with the District's seven remote pump stations. During 1983, the first year the system was in full operation, the new radio alarm system saved the District approximately \$9,000.

However, customers should be aware that this type of accomplishment becomes harder and harder to achieve as time goes on. For instance, the sludge disposal program which only three short years ago required \$5,000 per year to operate, this year alone the District budgeted \$30,000 to run the sludge disposal program. Further, it is anticipated that this program will require substantially more funding in 1989.

As people may remember, the District in 1986 enacted a sewer impact charge. The reason for this impact charge was to allow the District to maintain sewer availability for all its future customers. Shortly after the impact charge was implemented, litigation was brought against the District in superior court. Unfortunately, the Court's ruling was adverse to the District. The District has appealed the Court's decision to the State Supreme Court. Should the District lose its appeal the repercussions will be enormous not only to the District but to other Districts and utilities.

The Board throughout the year of 1988 has been studying the need for plant expansion. Early in the year, the District's engineers were retained to determine the plant's remaining capacity. They have estimated that by the end of 1991 that the District's wastewater treatment plant will be at more than 90 percent of its licensed capacity. Although plant expansion will be costly, the Board is planning to phase in the expansion. By utilizing this method the Board hopes to alleviate rate increases. To that end, in the Fall the Board entered into a contract for the design of two new clarifiers. It is anticipated that the design shall be completed in the Spring of 1989. Construction is tentatively scheduled for the Fall of 1989. The construction phase is very tentative due to the impact law suit.



The Board of Trustees held 12 regular meetings and 4 special meetings in 1988. The Board's meetings are slated in advance and the public is invited to attend.

Respectfully submitted,

Board of Trustees  
Wells Sanitary District



## HARBOR MASTER REPORT

The year 1988 was a year that alot of good things happened at the Harbor. I had 148 moorings set eventhough the Harbor had less water to work with so I had to utilize more of the Webhannet River. Hopefully in 1989 we will have a decent Harbor to work with. I have 45 new mooring blocks to rig up and set after the the Harbor is dredged. This will give us approximately 200 moorings.

We were able to put an addition on the Harbor Master's Office with the help of the following people:

Ted Johnson furnished his knowledge and labor in the construction of the addition;

Vander Forbes Jr. furnished the windows;

Sid Hall furnished the roofing and labor;

Norm Lessard and Robert Fitch furnished the electrical material and labor; and

Chris Weurthner furnished the labor for drywall and painting.

Along with the generosity of these people, the friends of the Harbor gave their time and labor to make the project a success. At this time, and in public, I the Harbor Master would like to thank everyone of them.

I would also like to thank the Town Manager and the Board of Selectmen and also the Highway Department for their cooperation and support.

The "Pride of Wells" is still running like a "Champ" and up until Labor Day, I had 36 call-outs.

The year 1989 should be and will be a very busy and exciting year and I'm looking forward to it.

Respectfully submitted,

Roland "Chick" Falconer  
Harbor Master

## WELLS HARBOR ADVISORY COMMITTEE

In September 1987 the Board of Selectmen appointed the Wells Harbor Advisory Committee. We were charged with the responsibility of seeking bids to lease the marina to a new operator and revamping the lease agreement.

By December of 1987 it became apparent to us that the original intent of the townspeople was to have a parcel of land that was somewhat larger than was currently used, actually 3.5 acres as opposed to the .6% of an acre being utilized by Mr. and Mrs. Hardy. In addition, the townspeople had provided for a modest number of boat slips and docks for marina use.

Toward Christmas of 1987 the Advisory Committee also realized that if the original intent was to utilize 3.5 acres and that was to be a reality, then it was obvious public access would be diminished. We felt transient sailors with vehicles and trailers needed parking but equally important, the general public needed parking and the opportunity to enjoy all the activity that the harbor and estuary offer.

December of 1987 was a tough month for us. We really got an education in several different ways from the state level, federal agencies and then realized the selectmen needed to set up a Special Town Meeting just to obtain the authority to save the land in question and complete the process of taking the Drakes Island Beach area for distribution of sand by eminent domain.

On January 26, 1988 we gathered at the Town Hall in a record number for talks toward this issue. Several people told me we would lose soundly to the opposition. The meeting was moved to Wells High School. Dexter Shepard took the floor and presented our case very clearly and simply. After some debate from the general audience, Ed Mackel made a motion to amend our plans and clarify the intended use to exclude any development for restaurants, motels, etc. and use only for marine related business. The vote in favor was almost unanimous.

After the January 26th Special Town Meeting, it was clear that we needed to be committed to the entire Wells Marina Restoration - yes, dredging included.

Since January of 1988, we have met with DEP, Army Corp of Engineers, State Planning, Marine Department of Marine Resources, Maine Geological Survey, Congressman Brennan's representative, Senator William Cohen's representative, and have had untold number of 'phone conversations with these various offices, and of course, the Rachel Carson Reserve manager has had some input.

On May 4, 1988 with the help of Alberta Wentworth and Ed Mackel together with the Selectmen, we journeyed to Governor McKernan's office. After patiently listening to our plea, the Governor told his people that provided that we met all requirements, it was his wish that our applications for DEP permits be given a fair review in a timely fashion. On October 28, 1988 we went back to the table with DEP and the Army Corp of Engineers to see what could be done to complete the requirements. At the close of that meeting, it was agreed that November 22, 1988 would be a good target date for a decision. Since November 22nd, Dean Marriot of the DEP has reassured us that he will abide by his committment. At this writing, there seems to be a disagreement between the State and the Feds as to what material is acceptable.

The Harbor Advisory Committee stands committed to see this through. Our feeling is that you will have a park with adequate access to enjoy without outside restrictions, and a working harbor as well as recreationl boating, however modest.

Finally, the Wells Harbor Marina Corporation is made up of three partners, Charles Shippee, Howard Hall and Rick Moody. They have signed an option agreement for three years which has since been amended to extend certain requirements for time allowance on permits. Their plans are extensive and well thought out. They are businessmen who realize the potential for a well run marina.

Most important though, we feel they are sincere and accountable for their actions. Any attempt to undermine their struggle for success by outside interest behind the disguise of the environmental crusade is not in the best interest of this community. Wells Harbor Marina Corporation's bid was closely scrutinized by Town Counsel and the Board of Selectmen.

The Harbor Advisory Committee will continue to meet as is necessary on Thursday evenings at the Harbor Meeting Office.

Respectfully submitted,

Jack Lyons, Chairman

## WELLS NATIONAL ESTUARINE RESEARCH RESERVE

The Wells Reserve at Laudholm Farm is a unit of the National Estuarine Research Reserve System established by act of Congress and administered by the National Oceanic and Atmospheric Administration. It is managed by the Town of Wells under the supervision of the Maine State Planning Office. Operating and development costs are shared by NOAA and the Laudholm Trust. A management plan for the Reserve will undergo revision early in 1989 under contract by the firm of Interdisciplinary Environmental Planners, Inc. of Portsmouth, New Hampshire.

1988 marked the arrival of Jim and Henrietta List to Wells Reserve - Jim to replace resigned Reserve Manager Steve Meyer and Henrietta to take the new post of Education Coordinator. They were joined later in the year by Beth Addison in the new position of Administrative Assistant. Kate Hanson, followed by Brian and Mary Doyle, were contracted for the summer months to supervise the volunteer program of public tours on the Reserve. Curtis Cain continued as Maintenance Supervisor.

Grants from NOAA and Laudholm Trust funded work begun in June by restorationists Dodge, Roy & Adams to renovate the historic Laudholm farmhouse and convert it into a Visitors Center and office facility for the Reserve. Local contractors Mark Welch, Richard Genest, and New England Security contributed labor and materials to the project. By year end 70% of the work had been completed. The building should be open to the public by summer, 1989.

Town Manager Jonathan Carter has signed a contract with architect Cynthia Howard to provide design and engineering services for restoration and conversion of the Laudholm Farm dairy building into an estuarine research laboratory. Construction will begin in spring of 1989 and the laboratory should be complete by September. The Reserve plans next to undertake major repairs and construction of a comfort station at the main barn.

Interim Reserve facilities were located for another year at Laudholm Trust headquarters where the Yankee Woodlot Trail was re-routed to serve walk-in visitors. Tours of the Reserve were led by Reserve docents eight times weekly during the summer and on a reduced but regular schedule during the rest of the year. In all, 3,665 people attended tours of the Reserve in 1988 - almost twice as many as in 1987. A Maine Conservation Corps crew constructed a 1,300 foot-long boardwalk providing handicapped access to an interpretive platform overlooking the mouth of the Little River. Crew members attended five hours of environmental education each week during the 8-week construction project. A self-guiding trail booklet and revised trail map under production will be available at the new Visitors Center



in summer 1989. Next to come will be design of exhibits to be installed in the Visitors Center in 1990.

Dr. Frederick Short, of the University of New Hampshire's Jackson Estuarine Laboratory, continued his research into the decline of eelgrass along the east coast and attempted an experimental reintroduction of the ecologically important plant in the Webhannet estuary where it has ceased to grow. He will shift his focus in 1989 to the Little River. Sean Murphy, of the University of Massachusetts, investigated the contribution of Wells' "high marsh" to fisheries production in the Gulf of Maine. He will continue his work in 1989. Boston University's Dr. Duncan Fitzgerald completed the first phase of a hydro-dynamics study and submitted a report titled "Sediment Transport Patterns and Hydraulics at Wells Inlet, Maine". Dr. Fitzgerald is currently accumulating information on waves, currents, and sediment movement at the Little River.

Reserve personnel developed a computerized bibliography of research information accumulated at the Reserve. Another computer database records observations by volunteers of significant wildlife and plants on the Reserve.

Laudholm Trust put on a barn dance and bean supper June 18th to benefit Reserve operations. Over 200 people came to the event which included a hayride, field trips to the Little River, Maine story-telling, and contra dancing. A Nature Crafts Festival held September 10th and 11th by the Trust at Laudholm Farm as a benefit for the Reserve drew 10,000 people. Displays at the event promoted programs of the Wells Reserve. Five hundred people were given walking tours of the Reserve while others were given horse-drawn excursions over the grounds. Congressman Joseph Brennan dedicated a new trail honoring the Knight family.

The Reserve observed National Estuaries Day by sponsoring clean-ups of the Little River and Laudholm and Wells Beaches. Coastweek was observed during Family Day at Wells Reserve on Saturday, October 1st featuring tours and children's activities. Presentations and field excursions were conducted by geologist Duncan Fitzgerald and Massachusetts ornithologist Bradford Blodget.

A four-week bird identification course offered by volunteer June Ficker began in June and included several special field trips. Ms. Ficker's summer bird-banding program drew over 200 participants. More than a thousand school children attended programs at the Reserve from March through June. Reservations were booked solid for a pilot program of field education for York County fourth-grade students in the fall. The program included pre-visit and post-visit materials for teachers to use in their classroom to supplement the information about

estuaries gained from their visit. In all, 341 children and 51 adults attended the program which will resume in the spring of 1989. Participants from Wells High School attended a special high school science enrichment program at the Reserve during the fall. Reserve staff are working with teachers and administrators of the Wells school system to obtain funding to broaden student's opportunities to use the Reserve to its best advantage.

We are proud of the many accomplishments at the Wells Reserve made possible by its many volunteer supporters. Come join in!

Respectfully submitted,

James T. List  
Reserve Manager



## HISTORICAL SOCIETY OF WELLS & OGUNQUIT

As many towns people are relatively new to our communities, it seems appropriate to note a brief history of the Society, as it appears in our membership brochure.

The 300th Celebration of the Town of Wells in 1953 brought to the townspeople a realization of the importance of their town in history. The common interest and enthusiasm of the time brought into focus the need for a Historical Society.

On 15th of March 1954, a group was duly organized and a charter received for the Historical Society of Wells & Ogunquit, Inc.

The purposes of the corporation were to collect, preserve, publish and display historical, genealogical and biographical materials and artifacts relating to the towns of Wells & Ogunquit; to establish and maintain a library, files and a museum; to hold meetings for educational purposes and to protect, identify and mark such historical places, buildings and monuments within the two towns.

Waldo Chick was the first President; Roby P. Littlefield, Vice-President; Beatrice Spiller, Secretary; Donald Knox, Treasurer; and Mildred MacDonald, John P. Williams, Winfield C. Littlefield, S. Willis Gowen and Frank E. Perkins, Trustees.

In 1967 the Congregational Church of Wells presented to the Society the Historic First Church for use as a Museum for the implementation of the Society's goals.

The summer of 1980 saw the Museum opened for the first time for tours. Since then, the Museum and Library have experienced continued growth. The Library became open year-round in 1987.

This past year (1988) saw the Society end a chapter of its history and turn a page to new beginnings. In March, the membership voted to change to a Board of Directors form of leadership. The interim Board worked diligently to make the required By-Law changes and at the annual meeting in September, fifteen Directors were elected as the governing board. This group is continuing the regular activities and also involved in long range planning, hoping to provide continued and improved historical resources for our communities.

The Museum's Library continues to be used extensively by researchers and genealogists. The donation and purchase of many reference books, as well as the acquisition of microfilm of the town's records, make our Library well known. Genealogical inquiries are received from all across the country as many have roots from our earliest settlers. Each inquiry is answered by the Society.

The Society continued its involvement with the Wells Ogunquit Community Schools. Third graders toured the facilities in June; the 2nd annual Wells History Day in October was successful with the Society providing resources for various grade levels including a tour of the restored Division 9 School; and Junior High youngsters used our Library resources after a slide presentation in their classroom by the Education Committee. A Society representative also serves on the High School's Social Studies Committee in preparation for the upcoming accreditation process.

WAVES & FURROWS, the Society's newsletter, was again published three times this year. It is hoped than an additional issue may be initiated in 1989. This publication has been well received by the membership as it not only updates them on current activities of the Society but also provides historical and genealogical research relative to our towns.

The Cemetery Committee of the Society continues the long and tedious documentation of our extensive private cemeteries. Each year more are added to our list and maps. Special recognition go to Patricia Pope and Charle Seaman for the completion of the Locust Grove Cemetery on Shore Road in Ogunquit.

The maintenance and preservation of our landmark, the Historic First Church, continues to take many volunteers hours. The professional painting of the exterior surely must have been witnessed by nearly all. Soon the reshingling and removal of the old asbestos will begin. The astronomical costs of these projects are well beyond the fundraising activities of the small group of active participants. Therefore, we are extremely grateful for the town's assistance with these preservation projects.

Did you realize that the historical-markers-monuments are decorated with flags and flowers by the Society?

Have you read the article in the JOURNAL TRIBUNE on the second Saturday of each month providing a bit of Wells history?

Have you attended a concert or worship service in the Historic Church?

Did you know that Wells' "Boston Post Cane" is now on display at the Museum?

Did you realize that memorial donations provided the lighting for the Sanctuary and the same will soon provide interior shutters?

Are you aware that group tours are available by appointment?

The handful of volunteers, who are the sole force behind the Society and its projects, invite you to join them in promoting the historical significance of our seacoast communities.

Respectfully submitted,

BOARD OF DIRECTORS

Joan Adams	Ellsworth Gooch	Charlotte Moody
Gertrude Anderson	David Hinkley	Marion Noble
Marcy Dzamba	Evan Luce	Newell Perkins
Glenna Ferris	Charles MacDoanld Jr.	Robert Roche
George Fowler	Harriet Mackel	Hope Shelley

# CASH REPORT OF THE TREASURER FOR 1988

## Cash on Hand 1/1/88

Ocean National Bank - Checking	3,123.82
Ocean National Bank - M/M	1,058,358.95
Petty Cash	380.00

## Taxes Receivable:

1989 R. E. Taxes Collected in advance	5,604.32
1988 Real Estate Taxes	6,654,245.17
1988 Supplemental Taxes	39,360.90
1987 Real Estate Taxes (before lien)	266,369.81
1987 Personal Property Taxes	238.03
1987 Supplemental Taxes	118.80
1986 Personal Property Taxes	4,580.45
1986 Supplemental Taxes	7,193.10
1985 Personal Property Taxes	1,583.27
1985 Supplemental Taxes	347.88
1984 Personal Property Taxes	176.22
1983 Personal Property Taxes	4,247.10
1986 Liens	87,768.14
1987 Liens	125,456.95
Tax Acquired Property	847.75
1988 Excise Tax	681,193.76
1988 Boat Excise	9,437.60

## Registration Fees:

Automobile	3,651.00
Boat & R.V.	2,236.00

## Accounts Receivable:

Wells Reserve	63,732.18
Traffic Study	12,885.00
Site Review/Engineer	9,693.37
Planning Bd/Consulting Fees	234.00
Building Permit/Escrow	3,568.00
Reimb/St.Lts.	14,320.00
Drug Program	10,355.57

Unemployment 3,061.00

Workmen's Compensation 98.70

Interest on Overdue Taxes 64,855.04

## Administration:

Dividends	1,528.80
Lien Costs	7,052.36
Maps and Copies	93.00
Miscellaneous	811.34

## Town Clerk:

Hunting and Fishing	30,769.25
Alcoholic Beverage	1,927.25
Other	11,028.55

# Harbor:

Rent - Restaurant	6,429.00
Rent - Marina	7,000.00
Boat Launching	1,511.50
Moorings	12,625.00

# Police:

Court Fees	1,331.78
Accidental Fees	1,470.00
Parking Tickets	6,609.50
Restitution	50.00
Miscellaneous	556.43
Alarm	1,820.00
Cable TV	25,418.19

# Code Enforcement Permits

Permits	41,385.80
Concealed Firearm Permits	492.00

# Highway Maintenance:

Driveway Permits	225.00
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# Transfer/Recycling Center:

Sale of Scrap	3,869.15
Sale of Cans/Bottles	1,169.47
Sale of Paper/Cardboard	3,022.56
Sale of Trash Bags	5,401.50
Sale of Coupons	7,961.00
Demolition	32,172.56
Commercial Haulers & Disposal License	100,190.19

# Recreation:

Snowmobile Reg.	762.00
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# Rest Room

Nik-O-Lok	793.40
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# Parking Lots

116,050.00

# Planning Board

1,575.00

# Appeals Board

1,255.43

# Site Review Board

1,250.00

# State Revenue Sharing

272,843.85

# T.A. Notes

2,500,000.00

# DOT Grant

77,025.00

# Tree Growth

212.81

# Gas Tax Refund

3,439.97

# Veteran's Exemp. Reimb.

2,687.21

# State Park Fees

878.60

# Rachel Carson

4,977.00

# Interest Earned (Investments)

93,376.00

# State Education

18,122.30

# Welfare/Reimbursement

1,096.00

# Sale of Assets

6,693.00

# Ins/Claims/Reimbursements

6,083.29

# State/Maine/Police

18,677.95

Total Receipts

12,581,041.87

Transfer of Treasury Bills, C.D.	147,959.36
Transfer of Bond Issue	100,000.00
 Paid Out Warrants & T.A. Notes	 (11,870,451.46)
 Cash on Hand 12/31/88	
Ocean National Bank - Checking	
Account	12,681.68
Ocean National Bank - M/M	4,716.02
Norstar - Checking Account	58,217.42
Norstar - M/M	882,554.65
Petty Cash	380.00
	<u>958,549.77</u>

Assets in Kind in custody of Town Treasurer for 1176 shares of Bank of New England Corp. as evidenced by Certificate 19387 and 588 shares as evidenced by Certificate 8037.

Respectfully submitted,

HELEN R. ANDREWS  
Treasurer



# 1988 UNPAID REAL ESTATE TAXES

Adelhardt, Gary M.	178.54
Akerson, Ann L. & Joan M.	443.98
Aldridge, Freda	332.68
Alexander, David C. & Sandra A.	4.01
** Allaire, William E.	303.36
Allen, Ella	39.50
** Anchor Corporation	1,564.20
Annis, Louie & Hrs of Chester Annis	61.62
Arduini, Vincent J. et al	345.13
Arsenault, Bertha	409.76
Arsenault, Peter M. & Patricia	425.02
Atkinson Davis Corporation	34.76
** Atwater, Arthur & Constance	750.50
** Ayotte, James R. & Christine H.	5.95

B & L Ventures	3,425.44
B.L.T. Ventures Inc.	5,078.12
Bailey, Robert & Sandra	434.50
* Baker, Elizabeth	1,161.30
Baltzley, Stephen K. & Joyce A.	756.82
Barclay-Barbeiri Inc.	126.40
Barksdale, David J. & Mary C.	908.50
Barrett, Louis J. & Karen F.	2,763.42
* Barron, Adelard & Theresa	687.30
Bartlett, Lois Ann	475.58
Bartlett, Lois Ann	643.06
Bartlett, Lois Ann	248.06
Bartlett, Mike	312.84
Basile, Michael J.	137.46
Baston, Sherwood & Velma	549.84
Bateman, Wayne F. & Mary L.	925.88
Batson, James L. & Barbara C.	971.70
Beamis, James E. Jr. & Shirley	398.16
Beaudet, Norma M.	660.44
* Beauvais, Janet	555.81
Bell, Angela A.	1,712.72
Bellevue Condominium Dev. Corp.	902.18
Bellevue Condominium Dev. Corp.	1,123.38
Bellevue Condominium Dev. Corp.	1,064.92
Bellevue Condominium Dev. Corp.	1,093.36
Bellevue Condominium Dev. Corp.	592.50
Bellevue Concominium Dev. Corp.	606.72
Bellevue Condominium Dev. Corp.	644.64
Bellevue Condominium Dev. Corp.	1,068.08
Bellevue Condominium Dev. Corp.	1,123.38
Bellevue Condominium Dev. Corp.	917.98

Bergeron, Raymond F. & Sharon	475.58
Bergin, Edward B. & Diana L.	437.66
Berton, Raymond F. & Diane M.	617.78
Berton, Raymond F. & Ronald F.	590.92
Bevins, John W.	225.94
Bewely Corp.	77.42
Bewely Corp.	77.42
Bewely Corp.	71.10
Bewely Corp.	71.10
Bewely Corp.	77.42
Bewely Corp.	71.10
Bewely Corp.	77.42
Bewely Corp.	71.10
Bewely Corp.	77.42
** Beyea, John & Justine	620.31
** Beyea, John W. & Rita	801.06
Beyea, Michael G. & Sheri M.	331.80
Beyea, William & Elizabeth	400.00
Bigbee, Allen & Sandra A.	856.36
Bisson, Ronald & Collins, Stephen	1,406.20
Blair, Robert & Marlene	7,353.32
Blair, Robert R. & Marlene B.	2,139.32
Blakely, David H. & Lois E.	1,098.10
Blanchard, Thomas & Anne Marie	1,110.74
Blauman, Simon L. & Elizabeth R.	1,497.84
Bocchino, Sandra L.	535.13
* Bonica, Joseph M. & Janet	1,821.74
Boston, Edward M. & Sarah E.	213.30
Bouchard, Glenn R. & Deborah A.	982.76
Boudreau, Katherine	211.72
Bourassa, Gary	377.62
Boutin, Roland D. & Martha	921.14
Bowes, Mary G. & Mary F.	899.92
Boyd, Larry R. & Mary A.	1,022.26
Boyle, Donald & Peg	402.90
Bragdon Development Corp.	200.66
Bragdon Development Corp.	143.78
Bragdon Development Corp.	143.78
Bragdon Development Corp.	140.62
Bragdon Development Corp.	153.26
Bragdon Development Corp.	140.62
Bragdon Development Corp.	145.36
Bragdon Development Corp.	145.36
Bragdon Development Corp.	135.88
Bragdon Development Corp.	135.88
Bragdon Development Corp.	156.42
Bragdon Development Corp.	137.46
Bragdon Development Corp.	145.36
Bragdon Development Corp.	137.46
Bragdon Development Corp.	140.62
Bragdon Development Corp.	143.78

Bragdon Development Corp.	143.78
Bragdon Development Corp.	145.36
Bragdon Development Corp.	135.88
Bragdon Development Corp.	151.68
Bragdon Development Corp.	139.04
Bragdon Development Corp.	137.46
Bragdon Development Corp.	148.52
Bragdon Development Corp.	142.20
Bragdon Development Corp.	154.84
Bragdon Development Corp.	145.36
Bragdon Development Corp.	1,463.08
Braithwaite, Norman	458.20
Brazer, Eric O.	1,933.92
Breton, Claude G. & Holly	1,324.04
* Breton, Reno J. & Wilcox, Helen J.	734.65
Bridges, Doris	444.18
Bridges, Elaine P.	588.42
Bridges, Estate of Rodney	298.62
Bridges, Gary J. & Brenda J.	400.00
Bridges, Norman & Eleanor	780.52
Brock, Marsha D. W.	723.64
* Brook, Kevin D. & Amy S.	853.20
Brooks, Gardner & Sandra	1,640.26
Brooks, Roger A. & Karen	146.94
Brown, Calvin C. & Carolun S.	1,014.36
Brown, Christopher Eric	393.42
Burdick, James	325.48
Burgess, Cynthia J.	239.82
Burgess, Merle C.	437.66
Burke, Daniel M. & Louise	12.48
Burns, David C. & Susan J.	240.16
Burpee, Lymnia G.	537.20
Bussone, Thomas II	267.16
Byrnes, Estate of Geraldine	2,098.24
Cacciola, Maureen	338.12
Cacciola, Maureen E.	876.90
Cafarella, Dominic M. & Marjorie A.	908.50
Cahill, Thomas D.	104.28
Camosse, Raymond L. & Mary Ann	715.74
Camosse, Raymond L. & Mary Ann	589.34
Campaniello, Michael	1,031.74
Campbell, Dorothy	3,769.88
Campbell, Dorothy	1,192.90
Campbell, Dorothy V.	238.58
Campbell, Robert S. & Kathleen F.	363.40
Cantara, Jeffrey C. et als	1,406.20
Caouette, Andrew	192.76
Capezzuto, John	214.88

Capezzuto, John G.	158.00
Capezzuto, John G.	206.98
Capezzuto, John G.	695.20
Capezzuto, John G.	139.04
Capezzuto, John G.	31.60
Cappello, Norman C.	2,935.64
Cappello, Norman C. & Karen A.	611.46
** Carlo, Stephen J. & Carol A.	1,538.92
Carlson, Joyce	429.76
Carpenter, Sharon	361.82
* Carr, Douglas S. Jr. & Jo-Anne	1,047.54
Cary, Michael	216.46
Cavanaugh, Paul J. & Linda M.	603.56
Cavanaugh, Paul J. & Linda M.	554.58
Chase, Eric C.	18.72
Chase, Peggy	624.10
Chase, Reginald & Barbara	292.30
Chase, Reginald L.	7.90
Chase, Reginald L. & Barbara J.	1,554.72
Chase, Stephen H.	1,041.22
Chick, Carl & Jeani	714.16
Chick, Ronald & Anita	433.12
Ciampa, Frank & Carol	876.90
Ciampa, Frank & Carol	1,047.54
Ciampa, Frank G. & Carol A.	654.12
Cilly, William T. & Caroline M.	583.02
Clarrage, Eldora	155.43
Cleveland, Constance	802.64
Cloutier, Robert R. & Joanne	717.32
Cluff, Gerald R. Sr. & Bernice	722.06
Coastland Corp.	14.22
Coastland Corp.	93.22
Coastland Corp.	135.88
Coastland Corp.	15.80
Coastland Corp.	12.64
Coastland Corp.	9.48
Coastland Corp.	9.48
Coastland Corp.	9.48
Coastland Corp.	15.80
Coastland Corp.	11.06
Coastland Corp.	15.80
Coastland Corp.	90.06
Coastland Corp.	219.62
Coastland Corp.	1,919.70
Cofferan, Arhtur Sr.	254.38
Cohmar Associates Inc.	210.14
Colarossi, Joseph H. & Gail B.	715.74
** Colbath, Richard H.	1,352.48
Coleman, Anthony Jay & Deborah K.	421.86
Collins, Steven J.	1,406.20

Colonial Associates	900.60
Colonial Associates	902.18
Colonial Associates	625.68
Colonial Associates	669.92
Colonial Associates	1,335.10
Colonial Associates	625.68
Colonial Associates	897.44
Colonial Associates	669.92
Colonial Associates	1,113.90
Colonial Associates	905.34
Colwell, Susan	281.24
Colwell, Susan	951.16
Colwell, Susan A.	379.20
Comeau, Joseph	1.38
Conroy, Doris I.	101.12
Cooley, George & Ried, Charles Jr.	281.24
Cooley, George & Ried, Charles Jr.	227.52
Cooley, George & Lewann	225.94
Cooley, George E.	1,324.04
Cooper, Bertha	459.78
* Cooper, Mervyn H. D.	1,488.36
Corbett, William	183.28
** Cote, Andre J. Jr. & Rachel M.	785.96
Cote, Philip & John	172.22
** Cote, Philip G. & Marilyn R.	1,292.44
Cotton, Michael J. & Diane	1,554.72
Coughlin, Robert C. & Roswitha M.	1,406.20
Cousins, Warren G. & Helen J.	1,175.52
Cox, John F.	913.24
Cox, Stephen	140.07
Coyne, Richard K. & Pamela D.	979.60
Craig, Franklin C.	355.50
Crocker, Donald E. Sr. & Lucille J.	793.16
Cronin, Frederick J. & Lorraine P.	1,158.14
Cronin, Frederick J. & Lorraine P.	1,123.38
Crowley, Michael C. & Alida K.	695.20
Cuddihy, E.	194.34
Cunningham, James & Debra	1,202.78
Cuozzo, Marino F. & Piatelli, Leon P.	36.34
Currier, Jay & Karen	311.26
Curtis, Mrs. Robert	150.10
Cutting, C. Wayne & Lena	989.08
D'Alleva, Phillip & Carmelina	1,107.58
D'Angelo, Robert J. & Teri A.	1,276.64
Daigle, Wynne	941.68
Daigle, Wynne	1,592.64
Dauteuil, Conrad	265.44
Davis, Kenneth L.	1,328.78



Dawes, David C.	225.94
Dawkins, Willie Edward & Doherty, John	32.63
Deachman, Ross V. & Nancy S.	126.40
Deavilla, Edwin E.	164.32
Degaetano, Patricia S.	932.20
Degaetano, Patricia S.	3,629.26
Degaetano, Robert F. & Patricia	816.86
Deluca, John R. & Gail A.	1,031.74
Demartini, Ronald A. & Kathleen	592.50
Demeo, Louise & Lovell, Joanne	2.97
Desgrottes, Hope Stevens	385.52
Desjardins, Alan & Linda	873.74
Detullio, Joseph & Anne	1,327.20
Dickerson, Robert & Norma	609.53
** Dickerson, William F. & Janice	329.13
Dickie Dare Inc.	203.82
** Dinsmore, Dennis G. & Gallagher, Joan	1,603.70
Dipadua, Peter D. Jr. & Sharon L.	1,899.16
* Dipadua, Peter & Virginia	1,037.48
Dixon, Robert D. & Barbara M.	1,259.26
* Doe, William A. & Sandra F.	608.30
Dolan, Thomas G. Jr. & Margaret M.	113.76
Dora, James A.	126.40
Doty, Nancy	650.96
Doucette, Michael J. & Lori A.	941.68
Dowey Properties Inc.	342.86
Downing, John D. et als	372.88
Downing, John D. et als	369.72
Downing, John D. et als	387.10
Downing, John D. et als	267.02
Downing, John D. et als	376.04
Downing, John D. et als	267.02
Downing, John D. et als	320.74
Downing, John D. & Nancy F.	1,406.20
Downing, John D. & Nancy F.	1,406.20
Downes, Allen	199.08
Downs, William R. & Leona	260.97
Doyle, Leonard F. & Dahlia	4.59
Driscoll, Joseph P. & Anne J.	267.16
Dumont, Robert E.	175.38
Dupius, Dianne G.	77.42
Durham, Edward E. Jr. & Micheline L.	797.90
Durham, Edward Jr. & Micheline	347.60
Dutch, Timothy C.	578.28
Dzamba, Thomas & Mary E. H.	592.50



** Eldridge, Susan E.	954.32
Ellis, William R. & Saralu S.	1,034.90
Elmore, Richard	184.86
Erpenbeck, George A. & June	772.62
Espanosa, Donna & Rose, Tommy	139.04
Estes, Lucille I.	723.64
Farrington, John Paul & Ann Marie	146.94
* Faskianos, Paula E.	1,987.64
Fenderson, John	253.71
Firnhaber, Phillip O. & Claire P.	756.82
Fitzgerald, Edward L. Jr.	551.42
Flanagan, Kirby & Donna	905.34
Ford, Richard	2,159.86
Fournier, Priscilla A.	875.99
Fowler, Michael S.	267.16
Frank, Gary M. & Marie E.	1,091.78
Frankudakis, James C. & Poppy C.	1,507.32
** Fraser, Charles G. & Kathy	616.20
Frey, Christine M.	267.16
Friot, Alan H. & Helen	2,442.68
Gagne, Donald & Jeanette	913.24
Gagnon, Michael & Terry	447.14
Galas, Stephen J. & Ann H.	2.74
Galligan, James L.	80.58
Galligan, John H.	71.10
Galligan, John Sr. & James	77.42
Galligan, John Jr. & James	7.90
Galligan, Rene	600.40
Galligan, Rose & Ann	28.44
Galligan, Rose & Ann	71.10
Galligan, Rose & Ann	71.10
Galligan, Rose & Ann	71.10
Gallo, Michael Jr.	1,357.22
Gallo, Anthony J. Sr. Trustee	1,491.52
Gallo, Anthony J.	584.60
Gallo, Anthony J.	3,229.52
Gallo, Anthony J.	276.50
Gallo, Anthony J.	1,091.78
Gallo, Anthony J.	4,098.52
Gallo, Anthony J.	511.92
Garland, Barry L.	327.06
Garnsey Brothers Rentals Inc.	1,423.58
Garnsey, Thomas & Jane	699.94
Garriepy, Roger P.	189.60
Garvey, Robert D. & Marilyn	3.68

Gauthier, Sandra L.	385.52
Gelestino, Patricia & Allen	219.60
Gerald, David & Debbie	265.44
Giambione, Frank J. & Susan Y.	2.59
Gianatasio, Carmen & Lena	1,519.96
Gilpatrick, Maurice M. & Caroline J.	851.62
Goff, P. & Littlefield, Marie & Matthew	1,131.28
Goodale, Douglas	698.36
** Goodale, Roy	777.36
Goodwin, Corey L.	97.96
Gorman, Richard H. & Ruth M.	780.52
Graham, Kenneth J. & Tammy L.	327.06
Graham, William M. & Phyllis T.	52.14
Graham, William M. & Phyllis T.	1,159.72
Grasso, Mario	1,483.62
Graves, Jeff Michael	208.56
** Green, Elaine J. & Walker, Ebony C.	1,218.18
Gregoire, Gertrude	113.13
Grenier, Donald L.	1,943.40
Grenier, Marc E. & Deborah K.	331.65
The Grey Gull Inc.	4,283.38
Griffith, Nancy & West, Lillian	943.26
Guarini, Richard R. & Fail H.	1,003.30
* Guerra, Lillian	331.80
Guest, Thomas	504.02
Gulf Bay Enterprises Inc.	7,122.64
** H.E.M. Inc.	677.82
H.E.M. Inc.	973.28
H.E.M. Inc.	726.80
** H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	1,085.46
H.E.M. Inc.	973.28
H.E.M. Inc.	913.24
H.E.M. Inc.	726.80
H.E.M. Inc.	726.80
H.E.M. Inc.	726.80
H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	677.82
H.E.M. Inc.	677.82
H.E.M. Inc.	421.86
H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	726.80
H.E.M. Inc.	973.28

H.E.M. Inc.	973.28
H.E.M. Inc.	726.80
H.E.M. Inc.	726.80
H.E.M. Inc.	726.80
H.E.M. Inc.	677.82
H.E.M. Inc.	677.82
H.E.M. Inc.	913.24
H.E.M. Inc.	726.80
H.E.M. Inc.	913.24
H.E.M. Inc.	913.24
H.E.M. Inc.	917.98
H.E.M. Inc.	1,150.24
H.E.M. Inc.	445.56
H.E.M. Inc.	973.28
H.E.M. Inc.	677.82
H.E.M. Inc.	726.80
H.E.M. Inc.	726.80
H.E.M. Inc.	677.82
Habco Development Corp.	5,833.36
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	717.32
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	834.24
Habco Development Corp.	834.24
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	834.24
Habco Development Corp.	834.24
Habco Development Corp.	834.24
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	834.24
Habco Development Corp.	834.24
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20

Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Habco Development Corp.	1,406.20
Hall, Sidney M. Jr.	60.04
Hall, Sidney M. Jr.	53.72
Hall, Sidney M. Jr.	636.74
Hall, Sidney M. Jr. & R. Lorraine	802.64
Hall, Sidney M. Jr. & R. Lorraine	537.20
Hallissey, John B. & Mary L.	873.74
Halverson, James T. & Anita G.	418.70
** Hamilton, Ruth B. & Woodman, Harold E.	1,877.04
Haney, Michael	2,866.12
Hanson, Donald & Virginia	1,023.84
Hanson, Donald A. & Virginia	120.08
Hanson, Harry E.	75.86
Harbour Fields Associates	1,647.94
Harding, Charles E. & Fox, Thomas A.	908.50
Harding, Charles E. & Fox, Thomas A.	908.50
Harding, Richard	162.74
Harding, Robert & Jacqueline	834.24
Harding, Robert L.	908.50
Harding, Robert L.	908.50
Harding, Robert L. & Jacqueline	1.36
Harding, Robert L. & Jacqueline L.	993.82
Harding, Charles E. & Fox, Thomas A.	908.50
Harriman, Barry	71.10
Harriman, Robert	308.10
Harris, Edward J. Jr.	2,314.70
Harris, James I.	265.96
Harting, Bruce & Paula	357.08
Harton, Lucien R. Jr.	1,164.46
Haskell, Richard F.	2,750.78
Hastings, William E. Jr.	1,292.44
Hatch, Jay P.	14.65
Hayes, Patrick	120.08
Haynes, Gordon E. & Patricia A.	638.32
Heath, Alan S. & Ronda J.	662.02
Here & There Assoc.	126.40
Here & There Assoc.	126.40
Here & There Assoc.	126.40
Hildreth, Patricia R.	908.50
Hill, Shirley J.	192.76
Hill, Wilmon & Charlene M.	363.40
Hilton, Donald R. & Bessie M.	423.44
Hilton, Goldie	304.72
Coombs, Harold & Hilton, Elaine	443.98
Hilton, Harry A. & Grace M.	507.18
Hobson, Richard & Eileen	195.92
Holmes, Michael P. & Elizabeth A.	1,131.28

Holter, John Albert & Roberts William Roy	620.94
Holzwarth, Daniel J. & Leslie J.	802.64
Hooper, Albert G. Jr.	1,134.44
Hoover, Jr. & Lambert A. & Ciampa F.	958.59
Houde, David & Jane	2,668.62
** Howard, James W. B.	1,161.30
Howard, Michael & Deborah	777.36
* Howe, Robert D. & Anna M.	271.76
Hoyt, Chirley	170.64
Hubbard, Bessie	200.00
Hubbard, Bessie	564.06
Hubbard, Shawn D. & Lisa M.	508.76
Huff, Howard & Joanne	303.36
Huff, Howard E. & Joanne	440.82
Hussey, Jolene	75.84
Hyman, Robert M. & Annette I. Cohen-Hyman	1,072.82
Hyman, Robert M. & Annette I. Cohen-Hyman	545.10

Imber, Neal R. & Karen L.	265.96
Iriana, David A. & Patricia J.	456.62

Jackson, John W. Jr.	589.34
James, Vincent & Dorothy	801.06
JAR Construction Inc.	1,031.74
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
JAR Construction Inc.	908.50
Jelleigh Realty Co.	60.04
Jelleigh Realty Co.	44.24
Jelleigh Relaty Co.	363.40
Jeralds, Mark L. & Chery J.	715.74
JLK Realty Trust	2,137.74
John D. Downing Agency Inc.	1,406.20
John D. Downing Agency Inc.	1,406.20
John D. Downing Agency Inc.	1,406.20
John D. Downing Agency Inc.	1,406.20
* Johnson, Edwin G.	314.42
Johnson, Russell	158.00
Johnson, Sharon K. & Leone, Darlene S.	880.06
Jones, David W. Jr.	442.17
Jones, Paul A. & Paul M. & Kathy W.	553.00

Jones, Paul M.	478.74
Jonick Inc.	3,169.48
Josselyn, Horace W. & Karol J.	456.62
JRS Realty Trust	4,201.22
Jutras, Philip L. & Harriett B.	1,150.46
K & J Enterprises	2,212.00
K & J Enterprises	973.28
Kacavas, Theodore Jr. & Denise L.	1,039.64
Kalagher, Robert T. & Linda M.	1,261.76
Kashmiry, Amal	390.26
Katis, Charles W. & Joan	1.90
Kavanagh, Edward P.	225.94
Kavanagh, James T.	235.42
Kavanagh, James T.	551.42
Kavanagh, James T. & Janice M.	1,673.22
Kavanagh, Janice M.	225.94
Kavanagh, Nancy	225.94
Kelley, Laurence J. & Maureen F.	902.18
Kerr, David R. Jr.	1,009.62
Kerr, Barbara H.	1,464.66
* Keyes, Thomas H. & Purington, Claudette	126.73
Kienia, Douglas E. & Terry L.	553.00
Kierstead, William	124.82
Kimball, Caleb	320.74
King, Philip & Delores	284.40
King, Phyllis	135.88
King, Sharon & Wayne	554.58
Kirby, Brigitte	471.56
Kitchen, Deryl F. & Decina	870.30
Klodt, Wendy L.	5.97
Knight, Kurt R. & Knight-Roeder, Susan M.	4.72
** Kozelian, John	5.98
Kravetz, Gary J. & Audrey L.	267.16
Kriebel, Jonathan A. & Libby, Philana J.	606.72
Lageux, William J. & Annette M.	342.86
Lambert, George A.	904.71
Lane, Ronald W.	1,336.68
Langill, Clayton G. Jr.	590.92
Langill, Clayton	535.79
Langone, Anthony J. & Maureen	342.86
Lappas, John & Fayne	1,875.46
Lappas, John T. & Fayne	812.12
Laraba, Natalie	568.80
Laraba, Natalie D.	2,502.72
Larsson, Iris	559.32
** Lauletta, William M.	891.12



Laurel Mountain Trust	1,139.18
Laurel Mountain Trust	788.42
Lauze, Albert & June	556.16
Lavery, Gerard & Linda	590.92
Lawler, Harry	113.76
Leblanc, David & Barbara	763.14
** LeClair, Robert & Nancy	12.23
Leech, James E.	262.28
Leech, James E. & Barbara C.	1,943.40
Leonard, K. R. & R. A. & Renner, A. I.	753.66
Leonard, Paul & Lorraine	69.52
Levesque, Timothy W. & Evangeline	831.08
Lewis, Gordon C. Jr. & Donna L. & Keen, Peter	1,700.08
Libbey, Bryan	1,126.54
Libby, Philip A. & Linda	1,252.94
Libby, Richard J.	584.60
Libby, Shelley R.	804.22
Libby, Stephen	3.35
Lucciardello, Joseph	1.39
Lincoln, Frank S. & Ruth E.	930.62
** Lindgren, Joan A.	2.15
Littlefield, Hrs. of Philip	439.24
Littlefield, Hrs. of Philip	363.40
** Littlefield, Timothy	1.93
Litvinchyk, Jane	1,045.96
Lourie, Dorothy	635.16
Lovewell, Leroy	178.54
Lund, Randall N.	812.12
** Luvisi, Joseph R. & Judith L.	1,448.86
Lynch, Robert J. & Catherine A.	1,068.08
Lynch, Sean & Mary E. & Brian & Donna	973.28
MacDonald, Richard D. & Diane M.	1,229.24
MacDonald, Ronald G.	47.40
MacDonald, Ronald G.	507.18
MacDougal, Raymond & Gionet, Alex J.	237.00
MacDougal, Raymond G., Gionet, Alex J.	1,736.42
MacKenzie, Robert V.	267.16
MacLean, Allan P.	372.88
** Maddon, Charles R. & Laurie M.	892.70
Mae Allen Trust	571.96
Magliaro, Joseph	1.24
Maher, Dennis B. & Jean	1,156.56
Mailhot, Roger A. & Joan E.	902.18
Majeau, Martha	666.76
** Majestic Motel Assoc.	392.38
Malone, Carol A.	477.16
Manley, Franklin D. & Beverly	846.88
Manomet Corporation	186.44

Manomet Corporation	3.16
Marby, Denise & Gary	401.32
Marshall, Bruce D. & Dixie G.	851.62
Marshall, Eva L.	469.26
Martel, Dennis & Mary	693.62
Martin, Kenneth Jr.	241.11
Masse, Leonel & Bertha N.	112.13
Matyoska, Est. of Joseph	127.98
Maxwell's Realty Trust III	2,046.10
Maynard, Helen	837.40
Mayo, Edwin	78.66
McCallum, Carol A. & Thomas E.	813.70
McClean, Ralph L. & Mitzi L.	332.00
McDaniel, Carl B. & Julie A.	782.10
McGlynn, Michael J. et als	726.80
McGlynn, John J. & Diane	973.28
McGowan, Edward J. & Arleen	824.76
McHardy, William R.	267.16
McHale, Robert M. & Carol A.	853.20
McKenna, Jerry	142.20
McLaughlin, Robert J. & Patricia	225.94
McLean, Est. of Earl	1,524.70
McNally, Pamela J.	971.70
McPherson, Donald & Diane	434.50
Mercier, David G.	726.80
Merrill, Douglas & Kathryn M.	2,946.70
Merrill, Douglas S. & Kathryn M.	328.02
Messina, Peter E. & Paulette	1,031.74
Midway Partners	17,702.32
** Miller, Charles N. Jr. & Barbara J.	396.58
Miller, Mark G.	417.12
Mills, Gerald	1,218.18
Minton, Robert E. & Susan B.	1,233.98
Mitchell, Joyce A.	1,027.00
Moody, Joseph & Carolyn	1,881.78
Moody, Joseph K. & Carolyn L.	1,927.60
Moore, H. Daniel & Ann P.	1,117.06
Morgridge, David	778.94
Motyka, Gloria J.	835.82
Moulton, Elmer A. Sr.	1,301.92
Moulton, Kenneth E. & Corinne E.	627.26
Mullen, Marie	895.86
Mullins, William P. & Walsh, John	537.20
Nadeau, Roland D. & Susan P.	755.24
Neill, E. Kenneth & Virginia	763.14
Nelson, Nils F. & Donna L.	1,025.42
Nero, Joseph & Maria	1,617.92
** Neufell, James Jr. & Francine	21.40
** Nicholson, Patricia	3.40

Nicoll, Robert J. & Deschenes, Donna M.	1,406.20
Noble, Bryant J.	575.12
* Norton, Jeannette	154.82
* Norton, Paul	881.64
* O'Brien, Carol A.	1,098.10
Ocean Eighteen Associates Inc.	158.00
Ocean Eighteen Associates Inc.	2,354.20
Ocean Eighteen Associates Inc.	124.82
Oceanvest, Inc.	567.22
Quimette, Edward R.	184.86
Our Way Enterprises Inc.	1,325.62
Our Way Enterprises Inc.	584.60
Our Way Enterprises Inc.	1,191.32
Our Way Enterprises Inc.	505.60
Our Way Enterprises Inc.	1,268.74
Our Way Enterprises Inc.	2,063.48
** Packard, John R.	636.74
Palmer, Fred W. & Glenys	962.22
Pare, Laurent V.	1,167.62
Paris, Paul	581.44
Parker, Clifford J. & Marie B.	513.50
Parker, Clifford J. & Marie B.	871.53
Paulhus, David A. & Shirley J.	1,649.52
Peasley, Carol J.	649.38
Peck, Michael J. & Church, Cliff & Cote, Robert	1,584.74
Peck, Michael J. & Church, Cliff & Cote, Robert	1,425.16
Perfect, David	477.16
Perkins, Frederick & Iris	209.51
Perkins, Margaret	599.68
Perry, Brian L. & Diane K.	1,480.46
Perry, Teresa Mae	537.51
Petrou, Aline B.	583.02
* Pharaon, Walid J. & Carol A.	677.82
Phillips, David W.	89.43
Phillips, Richard L. & Jeannie	1,199.22
Piatelli, Leon P.	9.24
Piatelli, Leon P.	21.68
Piecuch, Michael J. & Brenda A.	361.82
Pierce, Francis S. & Virginia	1,744.32
** Pitts, Edmund M. Trustee	21.09
** Pitts, Edmund M.	4.62
** Plante, Donald R. & Sally A.	24.98
Pliskin, Robert V. & Doris C.	583.02
Point East Associates	876.90
Point East Associates	876.90
Point East Associates	876.90

Point East Associates	876.90
Point East Associates	1,047.54
Point East Associates	876.90
Point East Associates	876.90
Point East Associates	876.90
Point East Associates	876.90
Point East Associates	1,047.54
Point East Associates	1,047.54
Point East Associates	1,047.54
Point East Associates	876.90
Point East Associates	1,047.54
Point East Associates	1,047.54
Pottle, Doreen	19.25
Poulin, Robert J. & Margaret M.	2,224.64
Poulin, Robert J. & Margaret M.	169.06
Prentice, Steven E. & Joan M.	870.58
Preo, Patricia P.	4.05
Procker, Harry N. & Phillip R.	835.82
Provencher, Vincent A. & Dobrinski, Thad	1,121.80
Provencher, Barbara A.	736.28
Provencher, Roger L. & Kathleen A.	812.12
Putnam, John	1,113.90
Putnam, Wallace A. & Margaret M.	1,208.70
Putnam, Wallace A. & Margaret M.	1,320.88
Radivonyk, Joseph & Kathleen	349.58
**Ramah, James C.	126.40
Rampino, Joseph A. & Carol A.	267.16
Redding, Arthur P.	1,406.20
**Redlon, Maynard E. & Mildred L.	78.14
Reed, Robert E. & Marcia C.	464.38
Reid, Charles E. Jr.	303.36
Reid, Donald R.	910.08
Reid, Robert K. & Robert K.	2.09
Reil, Clifford & Dorothy	865.84
Renner, Allen & Leonard, Em. & Kevin	1,859.66
Rhuda, Bruce E. & Linda E.	911.66
Rice, Richard G. & Frances A. E.	826.34
Rich, Arthur E. Jr.	1,091.78
Rider, John E. & Beverly A.	859.52
Rigby, Robert M. & Elaine P.	1,128.12
Riley, James H.	1,167.62
Riley, James H.	543.52
Risley, Marie K.	1,001.72
Roberts, Barry L. & Phyllis I.	587.76
Roberts, Richard & Mary	314.42
Robillard, Paul J. & Campaniello, Michael	1,031.74
Robson, J. Donald & Sandra	393.42
Robson, J. Donald & Sandra	2,155.12

Roger, Paul E. & Cynthia	840.56
Rogers, Ronald	37.49
Rollins, Paul E. & Carla J.	1,221.34
Ronnlund, Karen	876.90
Root, Linda	277.45
Rosen, Leonard L. & Beverly A.	1,123.38
Rosen, Marvin L.	1,301.92
Ross, Carl	181.70
Ross, Harry & Deanna L.	118.56
Rouleau, Gerard	388.68
Rounds, Ronald & Cynthia	603.09
Roy, Martha	467.68
Rumson, Edward T. Jr. & Linda	723.64
Rundlett, Donald C. & Nancy J.	505.60
Ryan, Edward	290.66
Salisbury, Evelyn	1,251.36
Salvato, John G. Jr. & Marcia E.	2,562.76
Sampson, Aura	946.42
Sampson, Aura	237.00
Sanborn, Gail W. & Harris, Claire W.	1,090.20
Sandler, Max	1,701.66
Sanseverino, Frank	880.06
Santangelo, Richard T. & Theresa E.	3,115.76
Santerre, Shirley	165.90
** Santopietro, Donald & Vilma	15.33
Saunders, Lawrence M.	1,066.50
Scarfo, Dominic Carl & Mary Ann	581.44
Scarfo, Dominic Carl & Mary Ann	581.44
Scarfo, Dominic Carl & Mary Ann	581.44
** Searles, John P. & Isabelle M.	834.24
Searles, Ronald	458.20
Searles, Theodore A.	799.48
Sevigney, William	545.10
Shackford, Dennis	116.83
Shackford, Dennis R.	1,957.62
Shackford, Dennis R. & Kathryn M.	692.04
Sheahan, Paul & Deborah	458.80
Sheehan, Geoffrey E. & Deborah	1,256.10
* Sheldon, Barbara	1,445.70
Shelley, David R. & Constance J.	205.40
Shepard, Dexter & Frances	979.60
Sheridan, Stephen P. & Marguerite R.	158.00
Shore Development Corporation	1,301.92
Shore Development Corporation	571.96
Shugrue, John J. & Anne D.	1,414.10
Sibley, Russell & Mary	978.02
Sibley, Russell & Mary	229.10
Simches, Edward H. & Joyce D.	123.84



Simches, Edward H. & Joyce D.	367.18
Skibicki, Joseph F.	458.68
Smart, Eugene A. & Nancy M.	959.06
Smith, Heber Jr.	105.86
Smith, Joseph F. Jr.	433.63
*Smith, Alvin N.	69.25
Smith, Charles E. & Carline E.	3,589.76
Smith, Dale S. & Charlene G.	729.96
Smith, Elaine	802.64
Smith, Elmer J. & Claire A.	603.56
Smith, Marilyn L.	68.81
Smith, Patricia Ann	357.08
Smith, Richard H. Jr. & Delores	1.11
Smith, Roy J. & Anne P.	759.98
Smith, Ruth F.	300.86
Smith, Wayne P. & Marilyn F.	1,603.70
Spang, Philip J. & Priscilla A.	1,041.22
Spencer, Michael & Kathy	1,017.52
**Spennlinhauer, Robert & John & Stephen	19.05
**Springer, Lawrence C. Jr.	123.73
Squire, Brenda	1,943.40
Squire, Brenda	2,363.68
St. Hilaire, Ronald & Sandra	998.56
Staples, Beverly B.	200.66
**Stevens, Dorothy	2.51
Stevens, Elwyn	170.64
Stevens, Percy W. & Rita E.	742.60
Stevens, Percy W.	252.80
Stilwell, Kenneth & Cornelius, Robert J.	960.64
Stone, John M. & Betty J.	186.44
Streeter, Donald W. & Rolande	139.04
Sturtevant, David & Vicki	328.64
*Stutes, Judy S.	431.62
Sullivan, Helen E. & Burke, Joan M.	1,369.86
Sullivan, James	94.80
wanick, Michael S. & Patrick & Ronald	2.57
Sweeney, John G. & Mary Lou	946.42
Tarling, Ernest E.	771.04
Taylor, Roy H. III & Sue Ann	1,091.78
Terry, Wayne A. & Susan H.	511.92
Tetherly, Gregory	279.66
Tetherly, Gregory	1,429.90
Tetherly, Gregory	319.16
Tetherly, Gregory D.	553.00
The Dakota Group Inc.	462.94
Thibodeau, Estelle	846.88
Thomas, Frank & Annette	3,487.06
Tieger, Helen & Gibson, Mildred E.	267.16





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Wirling, Donna	233.84
Wiswall, Rosalie	4.20
* Withrow, Philip J. & Muriel E.	2,651.24
Woodman, James E.	224.36
Worcester, Richard	739.44
Worthing, Barbara	86.90
Worthley, George S. & Patricia	474.20
Wright, Judith Ellen	848.46
Wright, Kenneth & Eleanor	865.96
Wright, Robert W.	782.10

** Yankowski, George E. Jr. & Janice G.	31.03
York, Est. of Harry B.	510.34

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\$862,228.99

\*Partial payment after 12/31/88  
 \*\*Paid in full after 12/31/88

# 1988 UNPAID PERSONAL PROPERTY TAXES

AMFREC - Factory Outlet Towels	79.00
Anderson, Karen	25.28
** Anderson, Keith	17.38
** Anuszewski, Edward & Robert	15.80
Beach Farm Inn	37.92
Bolduc, Arthur V. & Virginia J.	37.92
Boragine, Ralph H.	56.88
Bradley, Dennis J.	63.20
Brown, Christine	55.30
Brown, Robert E.	244.90
Brugess, Merle C.	36.34
Cancellieri, Robert & Mary	22.12
Capri Family Bistro Restaurant	576.70
Captain's Gally	240.16
Caron, Roderic C. Jr. DMD	233.84
Carpenter, Richard	94.80
Coyne, John & Charlotte	12.64
Croke, Jeffrey B.	17.38
** Cullen, Joseph & Nancy	1.20
** Curran, John J.	191.18
Darcy, Tracey-Ann	39.50
Degaetano, Patricia S.	28.44
Dixon, Robert	20.54
Doley, Mr. & Mrs. Robert	39.50
Dora, James A.	91.64
Dube, Leo A.	67.94
Dumont, Robert	64.78
Eames, Robert C.	129.56
Egan, Thomas	63.20
Electro Games Co.	184.86
Exact Realty Group	47.40
Fontaine, Ernest E.	45.82

Gallivan, Charles R.	71.10
Gallogly, John & Genevieve	134.30
Geffert, William R.	80.58
Geminiesse Hair Fashions	260.70
Grey Gull Inc.	200.66
Gulf Bay Enterprises Inc.	290.72
Gulf Bay Enterprises Inc.	91.64

Harbor House Restaurant	1,643.20
Hartegan, Paul & Margaret	41.08
Hartigan, Robert & Kathy	58.46
Hawkins, Winthrop S. & Ethel	50.56
Here & There Associates	45.82
Hume, Nancy	31.60

Jester, Irving	120.08
Johnson, Toni & Jacqueline	26.86
Jonick, Inc.	420.28

Kohler, William & Dorothy	55.30
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Lappas, John & Fayne	47.40
Lavoie, Pat & Anderson, Jack	161.16
Leduc, Raymond	23.70
Leech, Barbara C.	94.80
Letellier Plumbing & Heating Co.	118.50
Lewis, Gordon C. & Donna L.	25.28

Maine Coffee Connection	14.22
Marois, Paul	50.56
Martin, Richard	20.54
Maynes, Alvah	20.54
Mead, Roy	25.28
Midway Motel Association	100.00
Moody Fish Market	202.24
Moody, Peter & Glenis	79.00
Morin, Claire	11.06
Moroney, Ronald	107.44
Morse, Roger	6.32
Mullins, Robert & Donna	28.44



North Berwick Flooring	4.74
Newell, Betty	31.60
Nichols, Arthur & Elinor	36.34
Panella, Cynthia	22.12
Pappas Investments	45.82
Pat's Almost New York Deli	85.32
Pellegrino, Sal	31.60
Pinard, Roland A. & Eileen B.	47.40
Ramah, James C.	36.34
Rice, Karl & Elsie	23.70
Roland, Walter & Louise	132.72
Rooney, June E.	1.10
Seabreeze	285.98
Smith, Wayne P. & Marilyn P.	12.64
Sullivan, H. E. & Burke, J. M.	12.64
Sunmaker Tanning Systems Ltd.	72.68
Thomas, Frank & Annette	30.02
Trafton, Charles F.	472.42
Twomey, Mr. & Mrs. B.	7.90
Ultimate Copy Inc.	69.52
Varano, Bennetto J.	208.56
Walters, James	64.78
Warner, Donna	276.50
Webhannet Enterprises Inc.	20.54
Wells Industrial Development Corp.	152,190.34
Wessel, Johnathan	50.56
** Woodman, Harold & Hamilton, Ruth	96.38
Wright, James & Kathleen	33.18
Zielinski, Steven & Valerie	31.60
	<hr/>
	\$162,077.58

\*Partial payment after 12/31/88

\*\*Paid in full after 12/31/88

WELLS SANITARY DISTRICT  
AUDITS OF FINANCIAL STATEMENTS  
AND  
ADDITIONAL INFORMATION  
YEARS ENDED DECEMBER 31, 1988 AND 1987

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# CUMMINGS, LAMONT & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

JOHN M. CUMMINGS, C.P.A.  
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P. O. BOX 328  
KENNEBUNK, MAINE 04043-0328

## INDEPENDENT AUDITOR'S REPORT

January 12, 1989

Board of Trustees  
Wells Sanitary District  
Wells, Maine

We have audited the accompanying balance sheets of Wells Sanitary District as of December 31, 1988 and 1987, and the related statements of revenues and expenses and changes in retained earnings, and changes in financial position for the years then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wells Sanitary District as of December 31, 1988 and 1987, and the results of its operations and the changes in its financial position for the years then ended in conformity with generally accepted accounting principles.

*Cummings, Lamont & Associates*

Certified Public Accountants

OFFICES IN KENNEBUNK, SANFORD, AND YORK, MAINE

# WELLS SANITARY DISTRICT

## BALANCE SHEETS

DECEMBER 31,

	1988	See Note 10 1987
<u>ASSETS</u>		
<b>CURRENT ASSETS</b>		
Cash, Note 3	207,725	163,174
Accounts receivable, users	256,230	246,717
Accounts receivable, other, Note 4	54,893	51,144
Prepaid expenses	<u>10,359</u>	<u>1,722</u>
Total Current Assets	<u>529,207</u>	<u>462,757</u>
<b>RESTRICTED ASSETS, Notes 3 and 5</b>		
Cash	36,720	214,669
Investments	<u>709,341</u>	<u>484,255</u>
Total Restricted Assets	<u>746,061</u>	<u>698,924</u>
<b>PROPERTY AND EQUIPMENT, Note 2</b>		
Land and easements	155,246	155,246
Sewer lines	11,786,076	11,786,076
Structures	4,887,478	4,864,902
Equipment	4,287,632	4,275,675
Office furnishings	23,626	23,626
Vehicles	60,616	58,304
Construction work in progress	<u>21,811</u>	<u>15,095</u>
	21,222,485	21,178,924
Less accumulated depreciation	<u>4,741,200</u>	<u>4,236,430</u>
Total Property and Equipment	<u>16,481,285</u>	<u>16,942,494</u>
<b>OTHER ASSETS, Note 2</b>		
Deferred start-up costs, net	5,291	10,583
Deferred bond issue expense, net	<u>1,186</u>	<u>1,223</u>
Total Other Assets	<u>6,477</u>	<u>11,806</u>
<b>Total Assets</b>	<u>17,763,030</u>	<u>18,115,981</u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT

BALANCE SHEETS

DECEMBER 31,

	1988	See Note 10 1987
<u>LIABILITIES AND FUND EQUITY</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	27,238	31,415
Accrued interest payable	62,489	63,516
Current maturities of long-term liabilities	<u>114,000</u>	<u>104,000</u>
Total Current Liabilities	<u>203,727</u>	<u>198,931</u>
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Accounts payable	9,701	
Construction security deposits	<u></u>	<u>14,000</u>
Total Current Liabilities Payable from Restricted Assets	<u>9,701</u>	<u>14,000</u>
LONG-TERM LIABILITIES		
Bonds payable, Note 6	3,393,000	3,497,000
Less current maturities	<u>114,000</u>	<u>104,000</u>
Total Long-term Liabilities	<u>3,279,000</u>	<u>3,393,000</u>
Total Liabilities	<u>3,492,428</u>	<u>3,605,931</u>
COMMITMENTS AND CONTINGENCIES, Note 7		
FUND EQUITY		
Contributed capital, Note 9	<u>13,632,226</u>	<u>13,929,085</u>
Retained earnings		
Reserved from FmHA Bond repayment	55,576	48,629
Reserved for debt service and retirement	301,984	289,241
Unreserved	<u>280,816</u>	<u>243,095</u>
Total Retained Earnings	<u>638,376</u>	<u>580,965</u>
Total Fund Equity	<u>14,270,602</u>	<u>14,510,050</u>
Total Liabilities and Fund Equity	<u>17,763,030</u>	<u>18,115,981</u>

See Notes to Financial Statements

# WELLS SANITARY DISTRICT

## STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN RETAINED EARNINGS

YEARS ENDED DECEMBER 31,

	<u>1988</u>	See Note 10 <u>1987</u>
OPERATING REVENUE		
Sewer service charges	735,269	698,257
Other services and charges	<u>19,483</u>	<u>16,415</u>
Total Operating Revenue	754,752	714,672
OPERATING EXPENSES, Note 8	<u>472,005</u>	<u>429,253</u>
INCOME FROM OPERATIONS	<u>282,747</u>	<u>285,419</u>
NONOPERATING REVENUE		
Revenue on invested cash	<u>62,210</u>	<u>45,879</u>
NONOPERATING EXPENSES		
Amortization of deferred start-up costs and bond issue expense	5,328	5,328
Depreciation	511,443	507,270
Interest on long-term liabilities	187,363	192,297
Settlement of lawsuit in connection with a temporary sewer easement	<u>8,800</u>	<u>          </u>
Total Nonoperating Expenses	<u>712,934</u>	<u>704,895</u>
NET LOSS	(367,977)	(373,597)
Add depreciation on fixed assets acquired by capital grants that reduces contributed capital, Notes 2 and 9	<u>425,388</u>	<u>422,432</u>
NET INCREASE IN RETAINED EARNINGS	57,411	48,835
RETAINED EARNINGS, BEGINNING OF YEAR	<u>580,965</u>	<u>532,130</u>
RETAINED EARNINGS, END OF YEAR	<u>638,376</u>	<u>580,965</u>

See Notes to Financial Statements



WELLS SANITARY DISTRICT  
STATEMENTS OF CHANGES IN FINANCIAL POSITION  
YEARS ENDED DECEMBER 31,

	<u>1988</u>	See Note 10 <u>1987</u>
SOURCE OF CASH		
Net loss	(367,977)	(373,597)
Depreciation and amortization	<u>516,771</u>	<u>512,598</u>
Cash provided by operations during the year	148,794	139,001
Decrease in accounts receivable		97,543
Decrease in prepaid expenses		15,361
Increase in accounts payable	5,524	1,518
Increase in construction security deposits		4,000
Contributed capital	<u>128,529</u>	<u>203,266</u>
Total Source of Cash	<u>282,847</u>	<u>460,689</u>
APPLICATION OF CASH		
Increase in prepaid expenses	8,637	
Increase in accounts receivable	13,262	
Additions to property and equipment	50,233	266,609
Decrease in accrued interest payable	1,027	1,381
Decrease in construction security deposits	14,000	
Repayment of long-term borrowings	<u>104,000</u>	<u>99,000</u>
Total Application of Cash	<u>191,159</u>	<u>366,990</u>
INCREASE IN CASH	91,688	93,699
CASH AND INVESTMENTS, BEGINNING OF YEAR	<u>862,098</u>	<u>768,399</u>
CASH AND INVESTMENTS, END OF YEAR	<u><u>953,786</u></u>	<u><u>862,098</u></u>
CASH AND INVESTMENTS		
Current assets	207,725	163,174
Restricted assets	<u>746,061</u>	<u>698,924</u>
Total Cash and Investments, as above	<u><u>953,786</u></u>	<u><u>862,098</u></u>

See Notes to Financial Statements

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1988 AND 1987

Note 1 - Organization and Activities

The Wells Sanitary District is a quasi-municipal corporation organized under the Statutes of the State of Maine for the purpose of constructing and operating a system of waste disposal and sewage treatment for the Town of Wells. A certificate of organization was issued to the District in December, 1970 by the Maine Environmental Improvement Commission. It is managed by a full-time superintendent and five trustees elected for staggered three year terms by voters of the District.

Note 2 - Accounting Policies

The accounting policies used by the District conform to generally accepted accounting principles. Significant policies are described below:

Property and equipment are carried at cost. Major additions and improvements are capitalized while maintenance and repairs which do not materially improve or extend the life of the assets are expensed currently.

Depreciation is computed by the straight-line method on all classes of property and equipment over their useful lives. Depreciation on assets acquired from contributed funds is charged against those contributions while the amount related to assets acquired with District funds is charged to operations.

Deferred start-up costs consist of operating expenses, including depreciation and interest, less revenues, incurred by the District during the period from July 1, 1979 to December 31, 1979 since the system was not fully operational during that time. These costs are being amortized on a straight-line basis over a ten year period.

Deferred bond issue expense consists of legal fees relating to the bonds issued to the Farmers Home Administration in April, 1981. These costs are being amortized on a straight-line basis over the 40-year term of the bonds.

Contributed Capital - Funds provided by other governmental units, grants from the state and federal government, and customers restricted to the construction and improvement of the District's property and equipment are recorded in the contributed capital accounts. See Note 9.

WELLS SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1988 AND 1987

Note 3 - Cash and Investments

Deposits

	<u>1988</u>	<u>1987</u>
The carrying amount of the District's deposits as of December 31, 1988 and 1987 with financial institutions was \$244,200 and \$377,597, respectively and the bank balance was \$296,873 and \$384,534, respectively. The bank balance is categorized as follows:		
Amount insured by the FDIC	269,227	285,626
Uncollateralized	<u>27,646</u>	<u>98,908</u>
Total Bank Balance	<u>296,873</u>	<u>384,534</u>

Investments

Investments made by the District are summarized below. Investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below.

Category 1 - Insured or registered, or securities held by the District or its agent in the District's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the District's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name.

The District's investments were comprised of the following at December 31.

	<u>1988</u>		<u>1987</u>	
	<u>Category 1</u>		<u>Category 1</u>	
	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Repurchase agreements invested in U.S. government securities	<u>709,341</u>	<u>709,341</u>	<u>484,255</u>	<u>484,255</u>

The District has not made any Category 2 or Category 3 investments.

# WELLS SANITARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1988 AND 1987

### Note 4 - Accounts Receivable, Other

The District charges a one time sewer impact fee to all new residential and commercial users based on a rate of \$4.19 per gallon per day of design flow impact on the District's reserve capacity. In order for potential new users of the system to reserve the capacity of the sewer system for their addition, the District provides contracts to approved new users. Because the approved new users do not always construct and hook into the District's system, the contracts include options for payment of the impact fee as building permits are issued by the Town of Wells. The District recognizes the impact fee as a receivable and as a credit to contributed capital as balances under the contract terms become collectible. As of December 31, 1988, sewer impact fee charges recognized to date total \$672,070 of which \$51,194 is in accounts receivable, other. Unrecognized sewer impact fee charges total \$434,769 as of December 31, 1988. See Notes 7 and 9.

The remaining balance of accounts receivable, other as of December 31, 1988 totalling \$3,699 is comprised of special assessments due from customers.

### Note 5 - Restricted Assets

Restricted assets are comprised of cash and investments restricted as described below:

	<u>1988</u>	<u>1987</u>
Pursuant to the FmHA bond issue of April, 1981, the District is required to set aside \$6,947 annually until a reserve of \$69,467 is established.	55,576	48,629
Construction security deposits		14,000

The District's Board of Trustees has fully restricted portions of its cash and investments for the following purposes:

Debt service and retirement	301,984	289,241
Sewer impact fees collected for the purposes of treatment plan expansion and sewer line improvements required as a result of new residential and commercial development	<u>388,501</u>	<u>347,054</u>
	<u>746,061</u>	<u>698,924</u>



WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1988 AND 1987

Note 6 - Bonds Payable

At December 31 bonds payable consisted of the following:

	<u>1988</u>	<u>1987</u>
Long-Term Liabilities		
Bonds issued to Maine Bond Bank. Interest is payable semi-annually in May and November at a rate fluctuating from a low of 5.1% to a high of 6.25% with an average rate of 5.65%. Principal payments are due annually on November 1 until the year 2001. Principal payments increase over this period from \$50,000 to \$265,000.	2,265,000	2,360,000
Bonds issued to Farmer's Home Administration. Interest is payable annually at 5%. Principal payments are due annually on April 8 until the year 2021. Principal payments increase over this period from \$9,000 to \$69,000.	<u>1,128,000</u>	<u>1,137,000</u>
Total Long-Term Liabilities	<u>3,393,000</u>	<u>3,497,000</u>

Aggregate principal payments are as follows:

First year	114,000
Second year	124,000
Third year	139,000
Fourth year	144,000
Fifth year	159,000
After five years	<u>2,713,000</u>
	<u>3,393,000</u>

Note 7 - Commitments and Contingencies

In relation to the sewer impact fees referred to in Note 4, a judgment by the State of Maine Superior Court was rendered during 1988 in favor of a customer who had challenged the validity of the sewer impact fee on the basis of constitutional equal protection. The District is appealing the decision. The impact fee has been placed in an escrow account and has not been recognized in the financial statements of the District. A final ruling on the case may result in the full refund to the customer of the impact fee held in escrow.

WELLS SANITARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 1988 AND 1987

Note 7 - Commitments and Contingencies (Continued)

In addition, a class action suit challenging the validity of the sewer impact fees was filed in the U.S. District Court during 1988. There will be no further proceedings on this class action suit in the U.S. District Court until there is a final disposition of the case referred to in the paragraph above. The maximum potential liability to the District is total impact fees collected of approximately \$620,000, as well as reasonable interest thereon and related professional fees made necessary by the litigation.

Note 8 - Retirement Plan

The District has a non-contributory pension plan covering all full-time employees who meet specified age and service requirements. The plan is funded by insurance contracts. The cost to the District was \$9,469 in 1988 and \$8,712 in 1987.

Note 9 - Contributed Capital

Changes in contributed capital for the years ended December 31, 1988 and 1987 are as follows:

	Federal and State Capital <u>Grants</u>	Town of <u>Wells</u>	<u>Customers</u>
Balance, December 31, 1986	16,924,430	3,687	42,657
Sewer impact fees recognized			
Depreciation of assets acquired by capital contributions	_____	_____	_____
Balance, December 31, 1987	16,924,430	3,687	42,657
Sewer impact fees recognized			
Depreciation of assets acquired by capital contributions	_____	_____	_____
Balances, December 31, 1988	<u>16,924,430</u>	<u>3,687</u>	<u>42,657</u>

Note 10 - Restatement of Prior Year's Financial Statements

The District has modified the presentation of certain items in its financial statements in order to report more clearly the financial position, results of operations and changes in its financial position. Accordingly, the 1987 financial statements have been restated in order to be comparative with the 1988 financial statements. This restatement has no effect on retained earnings.



Sewer Impact Fees	Depreciation of Assets Acquired by Capital Contributions	Total Contributed Capital
340,275	(3,162,798)	14,148,251
203,266		203,266
<hr/>	<u>(422,432)</u>	<u>(422,432)</u>
543,541	(3,585,230)	13,929,085
128,529		128,529
<hr/>	<u>(425,388)</u>	<u>(425,388)</u>
<u>672,070</u>	<u>(4,010,618)</u>	<u>13,632,226</u>

# Ron L. Beaulieu

CERTIFIED PUBLIC ACCOUNTANT

995 Forest Avenue, P.O. Box 5065  
Portland, Maine 04101  
207-797-4290

January 19, 1989

Board of Selectmen  
Town of Wells  
Wells, Maine

I have audited the general purpose financial statements of the Town of Wells, Maine, as of and for the year ended December 31, 1988, as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Budgetary control over certain grants accounted for in the special revenue funds is maintained on the basis of the fiscal periods of the grants. Accordingly, a statement of revenues and expenditures - budget and actual for the special revenue funds for the year ended December 31, 1988 is not presented as required by generally accepted accounting principles.

As described in Note 1, the combined financial statements referred to above do not include financial statements of general fixed assets, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the effects of the matters referred to in the third and fourth paragraphs of this report, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Wells, Maine, at December 31, 1988, and the results of its operations and its cash flow of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.



Certified Public Accountant

## TOWN OF WELLS, MAINE

COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1988

	Governmental Funds		
	General	Special Revenue	Capital Projects
ASSETS			
Cash	\$ 71,279		\$ 47,347
Savings and money market accounts	643,419	\$680,955	274,470
Investments (approximate market \$28,224)	770	-	-
Taxes receivable, less estimated uncollectible taxes of \$35,000	1,164,898	-	-
Tax liens receivable	186,822	-	-
Tax acquired property	3,948	-	-
Accounts receivable	37,298	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
TOTAL ASSETS	<u>\$2,108,434</u>	<u>\$680,955</u>	<u>\$321,817</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 137,735		
Deferred revenue			
Property taxes	1,220,605		
General long-term debt payable	-		
Total liabilities	<u>1,358,340</u>		
Fund balance			
Reserved for endowment			
Unreserved			
Designated	-	\$680,955	\$232,578
Undesignated	<u>750,094</u>	-	<u>89,239</u>
Total fund balance	<u>750,094</u>	<u>680,955</u>	<u>321,817</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$2,108,434</u>	<u>\$680,955</u>	<u>\$321,817</u>

The accompanying independent auditor's report and notes to financial statements.

## EXHIBIT A

Trust Funds	General Long-Term Debt Group of Accounts	Totals (Memorandum Only)	
		December 31,	
		1988	1987
\$49,298		\$ 167,924	\$ 62,060
5,490		1,604,334	2,373,588
70		840	840
-		1,164,898	731,284
-		186,822	96,002
-		3,948	6,075
14,449		51,747	11,764
-	<u>\$1,455,000</u>	<u>1,455,000</u>	<u>1,655,000</u>
<u>\$69,307</u>	<u>\$1,455,000</u>	<u>\$4,635,513</u>	<u>\$4,936,613</u>
\$39,613		\$ 177,348	\$ 54,847
-		1,220,605	774,850
-	<u>\$1,455,000</u>	<u>1,455,000</u>	<u>1,655,000</u>
<u>39,613</u>	<u>1,455,000</u>	<u>2,852,953</u>	<u>2,484,697</u>
2,730		2,730	2,608
26,964		940,497	1,687,695
-		839,333	761,613
<u>29,694</u>		<u>1,782,560</u>	<u>2,451,916</u>
<u>\$69,307</u>	<u>\$1,455,000</u>	<u>\$4,635,513</u>	<u>\$4,936,613</u>

## TOWN OF WELLS, MAINE

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1988

	Governmental Fund Types			Totals
	General	Special Revenue	Capital Projects	(Memorandum Only)
REVENUES				
Property taxes	\$7,240,455			\$7,240,455
Excise taxes	690,631			690,631
Intergovernmental revenues	272,844	\$ 77,025		349,869
Miscellaneous revenues	<u>619,215</u>	<u>44,235</u>	<u>\$ 71,084</u>	<u>734,534</u>
TOTAL REVENUES	<u>8,823,145</u>	<u>121,260</u>	<u>71,084</u>	<u>9,015,489</u>
EXPENDITURES				
General government	1,177,599	-	-	1,177,599
Public safety	1,090,886	-	-	1,090,886
Social services	261,271	-	-	261,271
Education	4,298,205	-	-	4,298,205
Public works	990,995	-	-	990,995
Debt service	424,411	-	-	424,411
Unclassified	<u>253,142</u>	<u>383,751</u>	<u>811,475</u>	<u>1,448,368</u>
TOTAL EXPENDITURES	<u>8,496,509</u>	<u>383,751</u>	<u>811,475</u>	<u>9,691,735</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>326,636</u>	<u>(262,491)</u>	<u>(740,391)</u>	<u>(676,246)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	100,000	437,229	-	537,229
Operating transfers out	<u>(420,000)</u>	<u>(11,150)</u>	<u>(106,079)</u>	<u>(537,229)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(320,000)</u>	<u>426,079</u>	<u>(106,079)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>6,636</u>	<u>163,588</u>	<u>(846,470)</u>	<u>(676,246)</u>
FUND BALANCES - JANUARY 1	<u>743,458</u>	<u>517,367</u>	<u>1,168,287</u>	<u>2,429,112</u>
FUND BALANCES - DECEMBER 31	<u>\$ 750,094</u>	<u>\$680,955</u>	<u>\$ 321,817</u>	<u>\$1,752,866</u>

See accompanying independent auditor's report and notes to financial statements.

## TOWN OF WELLS, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavor- able)
REVENUES			
Taxes			
Property taxes	\$7,683,521	\$7,240,455	\$(443,066)
Excise taxes	500,000	690,631	190,631
Intergovernmental revenues			
State revenue sharing	268,119	272,844	4,725
Miscellaneous revenues	<u>382,622</u>	<u>619,215</u>	<u>236,593</u>
TOTAL REVENUES	<u>8,834,262</u>	<u>8,823,145</u>	<u>( 11,117)</u>
EXPENDITURES			
General government	1,141,020	1,177,599	(36,579)
Public safety	1,111,278	1,090,886	20,392
Social services	280,358	261,271	19,087
Education	4,298,205	4,298,205	-
Public works	1,045,965	990,995	54,970
Debt service	415,203	424,411	(9,208)
Unclassified	<u>256,237</u>	<u>253,142</u>	<u>3,095</u>
TOTAL EXPENDITURES	<u>8,548,266</u>	<u>8,496,509</u>	<u>51,757</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>285,996</u>	<u>326,636</u>	<u>40,640</u>
OTHER FINANCING SOURCES (USES)			
Utilization of undesignated surplus	232,800	-	(232,800)
Operating transfer in	-	100,000	100,000
Operating transfer out	<u>(420,000)</u>	<u>(420,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(187,200)</u>	<u>(320,000)</u>	<u>(132,800)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	<u>98,796</u>	<u>6,636</u>	<u>(92,160)</u>
FUND BALANCES - JANUARY 1		<u>743,458</u>	
FUND BALANCES - DECEMBER 31		<u>\$ 750,094</u>	

See accompanying independent auditor's report and notes to financial statements.



## TOWN OF WELLS, MAINE

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
 IN FUND BALANCES -  
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1988

	Fiduciary Fund Type Non- Expendable Trust
REVENUES	
Intergovernmental revenues	\$338,505
Interest	1,518
Charges for services	1,255
Laudholm trust	205,631
Miscellaneous	<u>918</u>
TOTAL REVENUES	<u>547,827</u>
EXPENSES	
Sanctuary operating expenses	106,067
Sanctuary development expenses	434,850
Debt service	<u>20</u>
TOTAL EXPENSES	<u>540,937</u>
NET INCOME	<u>6,890</u>
FUND BALANCES - JANUARY 1	<u>22,804</u>
FUND BALANCES - DECEMBER 31	<u>\$ 29,694</u>

See accompanying independent auditor's report and notes to financial statements.

## TOWN OF WELLS, MAINE

STATEMENT OF CASH FLOWS -  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1988

	Fiduciary <u>Fund Type</u> Trust
OPERATING ACTIVITIES:	
Excess of revenues over expenses	\$ 6,890
Adjustments to net income	
Changes in operating assets and liabilities:	
Increase in Receivables	(14,449)
Increase in Accounts payable	<u>39,613</u>
NET CASH PROVIDED BY OPERATIONS	<u>32,054</u>
INCREASE IN CASH AND CASH EQUIVALENTS	32,054
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>22,734</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$54,788</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF WELLS, MAINE

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Wells, Maine, conform to generally accepted accounting principles; except for the omission of the General Fixed Asset Group of Accounts. The following is a summary of such significant policies:

Principles Determining Scope of Reporting Entity

The financial statements of the Town consist only of the funds and account groups of the Town. The Town has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Funds - Capital Project Funds are used to account for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Principal sources of revenue are municipal long-term debt proceeds and interest income.

Special Revenue Funds - Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenues.

Fiduciary Funds

Trust Funds - Trust Funds are used to account for assets received by the Town and held in the capacity of trustee, custodian, or agent.

TOWN OF WELLS, MAINE

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

This account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property Taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous Revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental Revenues, and Interest Income are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

TOWN OF WELLS, MAINE

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

At the annual town meeting, held in March of each year, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Board.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied August 22, 1988, on the assessed value listed as of April 1, 1988, for all real and personal property located in the Town. Taxes were due October 5, 1988. Interest on unpaid taxes commenced at October 5, 1988, at 11% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end.

Total Columns on Combined Statements - Overview

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of bond and notes payable activity for the year ended December 31, 1988:

Payable at January 1, 1988	\$1,655,000
Additions	-
Reductions	<u>200,000</u>
Payable at December 31, 1988	<u>\$1,455,000</u>



TOWN OF WELLS, MAINE

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

NOTE 2 - CHANGES IN LONG-TERM DEBT (Continued)

A summary of outstanding bond and notes payable follow:

<u>Purpose</u>	<u>Issue Date</u>	<u>Rate</u>	<u>Annual Maturity Dates</u>	<u>Balance 12-31-88</u>
Water Main Construction	7/16/79	7.25%	\$10,000 semiannually through July 16, 1989	\$ 20,000
Solid Waste Transfer/Recycling Facility	4/25/84	5.90 - 8.70%	\$60,000 October 25, 1988 and thereafter \$55,000 annually through October 25, 1994	330,000
New municipal building, fire station and landfill closeout	10/25/87	7.37 - 7.60%	\$120,000 annually October 25, 1988-92 and thereafter \$125,000 annually October 25, 1993 through October 25, 1998	1,105,000 <u>\$1,455,000</u>

The annual principal requirement to amortize bond and notes payable within the next five years is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1989	\$195,000	\$107,887	\$302,887
1990	175,000	93,802	268,802
1991	175,000	80,805	255,805
1992	175,000	67,808	242,808
1993	180,000	54,437	234,437



TOWN OF WELLS, MAINE

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

NOTE 3 - INTERFUND TRANSACTION

During the course of normal operations, the Town has numerous transactions between funds. The governmental and proprietary type funds financial statements generally reflect such transactions as transfers.

NOTE 4 - WELLS NATIONAL ESTUARINE SANCTUARY

The Wells National Estuarine Sanctuary was established under the Coastal Zone Management Act of 1972 as amended and was dedicated in 1986 to be a natural field laboratory for education and research about estuaries. In 1982 the townspeople authorized the selectmen to establish and enter into contracts to manage a national estuarine reserve at no cost to the Town. Sources of funds have been the National Oceanic and Atmospheric Administration, the State of Maine and privately raised funds by the Laudholm Trust.

# Ron L. Beaulieu

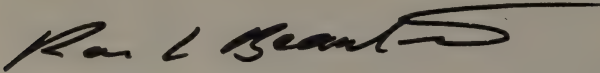
CERTIFIED PUBLIC ACCOUNTANT

995 Forest Avenue, P.O. Box 5065  
Portland, Maine 04101  
207-797-4290

January 19, 1989

Board of Selectmen  
Town of Wells  
Wells, Maine

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary information contained in Schedules A, B, C, D and E for the year ended December 31, 1988, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Certified Public Accountant

TOWN OF WELLS, MAINE

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1988

	DOT Block <u>Grant</u>	Equip- ment <u>ment</u>	<u>Library</u>	Fire Truck and Equip- ment <u>ment</u>	Harbor Con- struc- tion <u>tion</u>
REVENUES					
State grants	\$ 77,025				
Investment income	5,303	\$ 2,623	\$ 33	\$ 5,455	\$ 1,501
Other	-	-	-	-	-
Fees	-	-	-	-	-
TOTAL REVENUES	<u>82,328</u>	<u>2,623</u>	<u>33</u>	<u>5,455</u>	<u>1,501</u>
EXPENDITURES	<u>170,592</u>	<u>57,397</u>	<u>-</u>	<u>-</u>	<u>10,374</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(88,264)</u>	<u>(54,774)</u>	<u>33</u>	<u>5,455</u>	<u>(8,873)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	72,000	-	35,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER SOURCES	<u>-</u>	<u>72,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(88,264)</u>	<u>17,226</u>	<u>33</u>	<u>40,455</u>	<u>(8,873)</u>
FUND BALANCES, JANUARY 1,	<u>144,079</u>	<u>44,553</u>	<u>565</u>	<u>86,996</u>	<u>31,417</u>
FUND BALANCES, DECEMBER 31,	<u>\$ 55,815</u>	<u>\$61,779</u>	<u>\$598</u>	<u>\$127,451</u>	<u>\$22,544</u>

## SCHEDULE A

<u>Library Building</u>	<u>Sick Leave</u>	<u>Land Bank</u>	<u>Tennis Court</u>	<u>Refurbish Fire Truck</u>	<u>Clam Conserva- tion</u>	<u>Town Maps</u>
\$ 490	\$ 961	\$ 1,388	\$ 339	\$ 1,388	\$ 500	\$ 39
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>490</u>	<u>961</u>	<u>1,388</u>	<u>339</u>	<u>1,388</u>	<u>500</u>	<u>39</u>
-	<u>11,901</u>	-	-	-	-	-
<u>490</u>	( <u>10,940</u> )	<u>1,388</u>	<u>339</u>	<u>1,388</u>	<u>500</u>	<u>39</u>
50,000	8,000	20,000	-	20,000	-	-
-	-	-	-	-	-	-
<u>50,000</u>	<u>8,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
<u>50,490</u>	( <u>2,940</u> )	<u>21,388</u>	<u>339</u>	<u>21,388</u>	<u>500</u>	<u>39</u>
-	<u>17,016</u>	<u>20,280</u>	<u>5,775</u>	<u>20,280</u>	<u>8,515</u>	<u>665</u>
<u>\$50,490</u>	<u>\$14,076</u>	<u>\$41,668</u>	<u>\$6,114</u>	<u>\$41,668</u>	<u>\$9,015</u>	<u>\$704</u>

TOWN OF WELLS, MAINE

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1988

	<u>Coastal Program</u>	<u>New Town Hall Design</u>	<u>Police Building Renova- tions</u>	<u>Computer</u>
REVENUES				
State grant				
Investment income	\$ 105	\$ 208	\$ 2,106	\$ 414
Other	-	2,343	-	-
Fees	-	-	-	-
TOTAL REVENUES	<u>105</u>	<u>2,551</u>	<u>2,106</u>	<u>414</u>
EXPENDITURES	<u>-</u>	<u>16,404</u>	<u>26,039</u>	<u>78,892</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>105</u>	<u>(13,853)</u>	<u>(23,933)</u>	<u>(78,478)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	11,079	-	91,150
Operating transfers out	<u>-</u>	<u>(6,150)</u>	<u>(5,000)</u>	<u>-</u>
TOTAL OTHER SOURCES	<u>-</u>	<u>4,929</u>	<u>(5,000)</u>	<u>91,150</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>105</u>	<u>(8,924)</u>	<u>(28,933)</u>	<u>12,672</u>
FUND BALANCES, JANUARY 1,	<u>1,795</u>	<u>6,241</u>	<u>45,528</u>	<u>-</u>
FUND BALANCES, DECEMBER 31,	<u>\$ 1,900</u>	<u>\$(2,683)</u>	<u>\$16,595</u>	<u>\$12,672</u>

See accompanying independent auditor's report on supplemental financial information.

SCHEDULE A  
(Continued)

<u>Sidewalks</u>	<u>Traffic Study</u>	<u>Moody Beach</u>	<u>Property Revaluation</u>	<u>Recreation</u>	<u>Total</u>
					\$ 77,025
\$ 2,388	\$ 2,594	\$ 294	\$ 442	\$ 436	29,007
-	-	-	-	-	2,343
-	12,885	-	-	-	12,885
<u>2,388</u>	<u>15,479</u>	<u>294</u>	<u>442</u>	<u>436</u>	<u>121,260</u>
-	1,800	-	4,852	5,500	383,751
<u>2,388</u>	<u>13,679</u>	<u>294</u>	<u>(4,410)</u>	<u>(5,064)</u>	<u>(262,491)</u>
-	-	30,000	50,000	50,000	437,229
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,150)</u>
-	-	30,000	50,000	50,000	426,079
<u>-</u>	<u>-</u>	<u>30,000</u>	<u>50,000</u>	<u>50,000</u>	<u>426,079</u>
<u>2,388</u>	<u>13,679</u>	<u>30,294</u>	<u>45,590</u>	<u>44,936</u>	<u>163,588</u>
<u>40,627</u>	<u>43,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>517,367</u>
<u>\$43,015</u>	<u>\$56,714</u>	<u>\$30,294</u>	<u>\$45,590</u>	<u>\$44,936</u>	<u>\$680,955</u>



## TOWN OF WELLS, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1988

	<u>Town Hall</u>	<u>Fire Station</u>	<u>Landfill Closeout</u>	<u>Total</u>
REVENUES				
Interest	\$ <u>7,294</u>	\$ <u>31,663</u>	\$ <u>32,127</u>	\$ <u>71,084</u>
EXPENDITURES	<u>336,867</u>	<u>474,253</u>	<u>355</u>	<u>811,475</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	( <u>329,573</u> )	( <u>442,590</u> )	<u>31,772</u>	( <u>740,391</u> )
OTHER FINANCING SOURCES (USES)				
Operating transfer out	<u>(6,079)</u>	<u>-</u>	( <u>100,000</u> )	( <u>106,079</u> )
TOTAL OTHER SOURCES (USES)	<u>(6,079)</u>	<u>-</u>	( <u>100,000</u> )	( <u>106,079</u> )
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	( <u>335,652</u> )	( <u>442,590</u> )	( <u>68,228</u> )	( <u>846,470</u> )
FUND BALANCES - JANUARY 1	<u>334,517</u>	<u>485,954</u>	<u>347,816</u>	<u>1,168,287</u>
FUND BALANCES - DECEMBER 31	\$ <u>(1,135)</u>	\$ <u>43,364</u>	\$ <u>279,588</u>	\$ <u>321,817</u>

See accompanying independent auditor's report on supplemental financial information.

## TOWN OF WELLS, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1988

	<u>Bayley Trust</u>	<u>National Estuarine Sanctuary</u>	<u>Total</u>
REVENUES:			
Intergovernmental revenues		\$338,505	\$338,505
Charges for services		1,255	1,255
Interest income	\$ 142	1,376	1,518
Laudholm trust	-	205,631	205,631
Miscellaneous	-	918	918
TOTAL REVENUES	<u>142</u>	<u>547,685</u>	<u>547,827</u>
EXPENSES			
Debt service	20	-	20
Sanctuary operating expenses	-	106,067	106,067
Sanctuary development expenses	-	434,850	434,850
TOTAL EXPENSES	<u>20</u>	<u>540,917</u>	<u>540,937</u>
EXCESS OF REVENUES OVER EXPENSES	<u>122</u>	<u>6,768</u>	<u>6,890</u>
FUND BALANCES - JANUARY 1	<u>2,608</u>	<u>20,196</u>	<u>22,804</u>
FUND BALANCES - DECEMBER 31	<u>\$2,730</u>	<u>\$ 26,964</u>	<u>\$ 29,694</u>

See accompanying independent auditor's report on supplemental financial information.

## TOWN OF WELLS, MAINE

STATEMENT OF VALUATION, ASSESSMENT AND COLLECTION OF TAXES  
FOR THE YEAR ENDED DECEMBER 31, 1988

## VALUATION:

Real Estate	\$ 22,724,500
Personal property	<u>463,257,780</u>

TOTAL VALUATION	<u>\$485,982,280</u>
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## ASSESSMENT:

Valuation x Rate - \$485,982,280 x .01580	\$7,678,520
Supplemental Taxes	<u>19,699</u>

TOTAL ASSESSMENT CHARGED TO COLLECTOR	7,698,219
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## COLLECTION AND CREDITS:

Cash collections	6,649,777
Tax abatements	<u>25,955</u>

TOTAL COLLECTION AND CREDITS	<u>6,675,732</u>
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1988 TAXES RECEIVABLE - DECEMBER 31, 1988	<u>\$ 1,022,487</u>
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See accompanying independent auditor's report on supplemental financial information.

## TOWN OF WELLS, MAINE

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1988

CASH BALANCE, JANUARY 1, 1988	\$ 727,260
PLUS: RECEIPTS	26,776,223
LESS: DISBURSEMENTS	<u>26,107,830</u>
CASH BALANCE, DECEMBER 31, 1988	<u>\$ 1,395,653</u>
CASH BALANCE CONSISTS OF:	
Checking accounts:	
Per Banks	\$ 174,068
Add: Deposits in transit	-
Less: Outstanding checks	<u>(103,169)</u>
	<u>70,899</u>
Interest bearing accounts	1,141,210
Add: Deposits in transit	<u>183,164</u>
	<u>1,324,374</u>
Cash on hand	<u>380</u>
TOTAL CASH	<u>\$ 1,395,653</u>

See accompanying independent auditor's report on supplemental financial information.





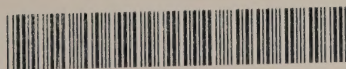






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